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NOV 29 1949
G-4218-J
MSS 6.8
1827 — 1834
Mss
6
Sec. 1
S-S 2
Vol: 1

3 bbls Roiber° flour
2 hlf bbls Pearl Wheat
300 lbs brown Lump Sugar
6 Loaves double refined Loaf Sugar
16 Bunting 21 Nov.

6

56-28

New Bedford Second month 1827.

f 100 f 104 Henry Payson & Co Dr to Stock no seven
For Invoice 22 casks Winter
Oil sent them 2mo 15 pr Sloop
Traveller Capt Crowel
1674 gals.
8mo 8 Rec Sales net proceeds 1065 70

---

f 74 f 113 Sundry Acts Dr to Stock no six
Fish & Grinnell & Co
For Invoice 500 boxes Sperm
Candles sent them 2mo 7. per
Sloop Ann Capt Fish.
14009/16 lbs. 10mo 25 Rec Sales net proceeds . . 4227 35

---

f 100 Henry Payson & Co
For Invoice 50 casks Sum. Oil
sent them 2mo 15 per Sloop
Traveller Capt Crowel
1648½ gals.

f 100 For Invoice 130 boxes Sperm. Candles 1992 50
sent them 2mo 15 per Sloop
Traveller Capt Crowel
3666½ lbs
11mo 14. Rec Sales of both the above
Invoices net proceeds . . . 6219 85

---

f 113 f 104 Fish Grinnell & Co Dr to Stock no 7
For Invoice 25 Tierces Winter
Oil sent them 27 Feb 7 per
Sloop Experiment Capt Tabor
1892 net gals.
3mo 17. 1827 Rec Sales net proceeds 1318 46

New Bedford Second Month 1827

91 / 107 William Coffin Dr to
Francis Rotch
For my order on F Rotch dated
2 by 22 for — — — — — — 200 "

---

72 Sundry Acts Dr to Butler & Allen
88 Expense Acct
For this bill sundries — — 21 17
97 William T Russell
For bal. this Act rec'd by him 66 36 87 53

---

88 Expense Act Dr to Cash
77 pd Capt West for 200 boxes
Candles to New York, which
were shipped on board Barque
Elizabeth for Lisbon — — 14 "

---

45 Sundry Acts Dr to Fish Grinnell & Co
For net proceeds of 150 boxes Sperm
Candles sent them 11 Nov. 1826 per
Sloop Ann Capt Allen (of Stock No 6)
as per their Sales dated 2m 23. 1827
due 4 mo 8. — — — 129 264
99 William R Rotch & Co
For 3/4 ths p Band to their credit 96 948
97 William T Russell
For 1/4 th p Band to his credit — 32 316 129 264

---

mo 3 71 Sundry Acts Dr to John Harrison
For his remittance of a draft on
Isaac Allen New York at 4 pct 400 "
99 William R Rotch & Co
For 3/4 ths rec'd by them — 300 "
97 William T Russell
For 1/4 rec'd by him 100 400 "

New Bedford Third Month 1827

45 Sundry Acts Dr to
Fish Grinnell & Co

For net proceeds of Invoice 30 casks
Winter Oil Stock No 6. sent
them 27 Nov. 1826 - as per their
Acct Sales dated 2 mo 24. 1827
due 4 mo 15 1400 58

99 William R Roth & Co
For 3/4 ths pland to their credit 1050 43

97 William T Russell
For 1/4 pland to his credit - - 350 15 1400 58

---

92 Sundry Acts Dr to
Gideon Howland

For net proceeds of Invoice 29 casks
Winter Oil, Stock No 6. sent him
11 mo 29. 1826 - as per their Sales
dated 23 Feby 1827. due 27 Feby 702 93

97 William T Russell
For 1/4 pland to his credit 175 73

99 William R Roth & Co
For 3/4 pland to their credit 527 20 702 93

---

92 Gideon Howland Dr to
104 Stock No Seven

For Invoice 20 Tierces Winter
Oil sent him 5 March per
Sloop Ann Capt Allen
1437 net gals.
9 mo 14 Rec'd Sales net proceeds - - - 860 42

---

88 Expense Acct Dr to William T Russell
97 For Oil casks Nos 5 and 6 Bunting &c
as p WTR 16 17

New Bedford Third Month 1827

88 Expense Act Dr to Sundry Acts
15 To William White Junr & Co
For 55 B Wick Yarn July 21 33 "
46 To Warren Maxfield
For Masons work new setting
Kettles 22 41 55 41

---

68 William H Allen Dr to Sundry Acts
104 To Stock No Seven
For 10 Tierces Winter Oil
702 net gals @ 70 cts 491 40
74 To Stock No Six
For 7 bbls Sum Oil
196 net gals @ 64 cts 125 44 616 84
4 Months credit from 6 March

---

74 Sundry Acts Dr to Stock No Six
111 Griffin Barney
For 1 gal Sum Oil 2 mo 1 " 75
97 William T Russell
For 1 gal Winter Oil 2 mo 3 " 80
51 Charles Fleeming
For 5 gals Winter Oil 2 mo 3 4 "
void 69 Nathan Taber
p pa 254
For 1 bbl Sum Oil 35 gals @ 70. 2 mo 5 ~~24 50~~
79 Russell Booth
For 3 gals Sum Oil @ 75 cts 2 mo 7 2 25
109 Joseph R Anthony
For 2 gals Winter Oil @ 80 2 mo 10 1 60
72 Butler & Allen
For 1 bbl Sum Oil 31 gals @ 70 cts 2 mo 10 21 70
110 Gilbert Russell
For 2 gals Sum Oil @ 75 cts 2 mo 12 1 50
37 Humphrey Russell 34 10
For 2 gals Sum Oil @ 75 2 mo 22 1 50 ~~58 60~~

New Bedford Third Month 1827

74	Sundry Acts Dr to Stock no 6			
97	William T Russell			
	For 3 gals Sum Oil @ 75 cts	2 mo 13	2 25	
79	Russell Booth			
	For 1 gal. Sum Oil	2 mo 15	75	
44	Alfred Gibbs			
	For 2 bbls Sum Oil 64 1/2 nt gals @ 68 cts	2 mo 22	43 86	
68	William H Allen			
	For 1 bbl Winter Oil 34 1/3 nt gls @ 70 cts	2 mo 22	24 15	
114	Charles Rumrill			
	For 1 bbl Sum Oil 35 1/2 nt gals @ 68 cts	2 mo 22	24 14	
115	William R Rotch Co ds			
	For 7 gals Winter Oil @ 80 cts		5 60	
109	Joseph R Anthony			
	For 5 gals Sum Oil @ 75	2 mo 27	3 75	
110	Gilbert Russell			
	For 1 gal Winter Oil	3 mo 1	1 80	
79	Russell Booth			
	For 3 gals Sum Oil @ 75 cts	3 mo 3	2 25	
114	Coombs & Crocker			
	For 1 bbl Sum Oil 32 nt gals @ 68 cts	3 mo 5	21 76	
47	Nehemiah Leonard			
	For 1 bbl Sum Oil 29 1/2 gn. @ 68 cts	3 mo 5	43 86	
	" 1 bbl ditto 35 @ 68 "	6		
77	Cash Acct			
	For Cash rec'd for 1 1/2 gals retailed @ 75 cts		8 25	181 42
88	Expense Act Dr to Sundry Acts			
112	To Pardon Taber			
	For 15 9/12 lbs Canal paper @ 9 d		1 93	
77	To Cash Acct			
	pd for brooms		27	
31	To Ichabod Clapp			
	For his bill carting sundries during 1826		32 86	53 06

New Bedford Third month 1827

77 Cash Acct Dr To Sundry Accts

3 mo 7 103 To Alfred Kendrick
Rec of him bal. of acct . . 47 60

90 To David R Greene
Rec of him bal. of acct . . 46 04 93 64

---

104 Stock No Seven Dr To Sundry Accts
For 11704½ Head
23192½ Body } 34897 gals Sperm
6 Oil @ 70 Cts . . 24427.90
of Ship Wm Rotch's cargo

99 To William R Rotch & Co
For 26173 gals @ 70 as furnished by them 18321 10

97 To William J Russell
For 8724 gals @ 70 as furnished by him 6106 80 24427 90

---

mo 17 79 Rupell Booth Dr To Cash
77 p him on acct Carpenters work . . 30 "

---

45 Sundry Accts Dr To Fish Grinnell & Co
For net proceeds 40 T. Sperm Oil Stock
No 6 sent them per Sloop Ann Capt
Allen 7 Jan 1826 - as per their Sales
3 mo 14. 1827 - due 7 mo 28 - . . 1585 06

99 William R Rotch & Co
For ¾ Ct plaid to their credit 1188 79

97 William J Russell
For ¼ Ct plaid to his credit . . 396 27 1585 06

---

68 William H Allen Dr To Stock No Six
74 For 30 boxes Sperm Candles
879 lbs @ 31 Cts 272 49
30 boxes @ 25 Cts 7 50 279 99
4 mo credit from 19 March -

New Bedford Third month 1827 –

f 113 Sundry Acts Dr to Fish Grinnell & Co
For net proceeds Invoice 25 casks
Winter Oil Stock No 7 sent them
2 mo 27 per Sloop Experiment
as per their Sales dated 3 mo 14
1827 due 9 mo 9 – – – 1318 46

f 99 William R Rotch & Co
For 3/4 ths pland to their credit 988 84

f 97 William J Russell
For 1/4 pland to his credit – – 329 62 1318 46

---

f 92 Sundry Acts Dr to Gideon Howland
For net proceeds Invoice 9 Tierces
Winter Oil Stock No 6 sent
him 12 Jany per Sloop Ann
as per his Sales dated 15 March
due 15 May – – – – 270 45

f 99 William R Rotch & Co
For 3/4 pland to their credit – 202 84

f 97 William J Russell
For 1/4 pland to his credit – – 67 61 270 45

---

f 41 Sundry Acts Dr to David Anthony
For net proceeds of Invoice of 100
boxes Candles Stock No 6 sent
him 29 Nov. 1826 per Sloop George
& Phebe, as per his Sales dated 3 mo
13. 1827 – due about 9 mo 13 – – 854 63

f 99 William R Rotch & Co
For 3/4 pland to their credit – – 640 97

f 97 William J Russell
For 1/4 pland to his credit – – 213 66 854 63

New Bedford Third month 1827

41 Sundry Acts Dr to David Anthony
For net proceeds 44 Tuns Winter Oil
Stock No 6 sent him 29 Nov. 1826
as per his Sales dated 3 mo 13. 1827
due about 5 mo 1. . . . 163 18

99 William R Rotch Jr
For 3/4 pl and to this credit 122 39

97 William T Russell
For 1/4 pl and to his credit . . 40 79 163 18

---

113 Fish Grinnell & Co Dr to Sundry Acts
74 To Stock No Six
For Invoice 11 Casks Dark Winter
Oil sent them 19 March per
Sloop Experiment Capt Taber
692 net gals
10 mo 3 Rd Sales net proceeds . . . 400 70

104 To Stock No Seven
For Invoice 27 Casks Winter Oil
sent them 19 March per Sloop
Experiment Capt Taber
1738 1/2 net gals.
6 mo 20 Rd Sales net proceeds . . 1143 37 1544 07

---

46 Warren Mayhew Dr to Cash
77 pd his marks bill 20 41

---

88 Expense Act Dr to Cash
77 pd Int bill per Traveller . . . 5 75

---

116 Profit & Loss Dr to Sundry Acts
17 To Stock No Two
For bal. being Lop on Stock No 2 635 9 17

26 To Stock No Three
For ditto ditto 513 43 1872 60

New Bedford Third month 1827-

43	Sundry Acts Dr to Elisha Hathaway & Co		
	For net proceeds of Invoice 29 casks Sum Oil Stock no 6. sent them 10 Augt 1826- as per this Sales dated March 10. 1827		
	due 24 Apl		1267 39
99	William R Roth & Co		
	For 3/4 plans to this credit	950 54	
97	William T Russell		
	For 1/4 plans to his credit	316 85	1267 39
116	Sundry Acts Dr to Profit & Loss		
35	Stock no One		
	For balance of Stock no 1.	1630 23	
49	Stock no Four		
	For balance Stock no 4	5046 06	1355 29
116	Profit & Loss Dr to Expence Act		
88	For bal. expence Act		149 63 49
74	Stock no six Dr to Stock no Five		
101	For 800 lbs refined Spermaceti @ 28 cts. being balance of Stock no 5. turned into Stock no 6.		224 "
~~117~~ 113	Elisha Hathaway & Co Dr to		
104	Stock no Seven		
	For Invoice 30 Casks Winter Oil sent them 3 mo 24 per Sloop Pomona Capt Akin 1140 gals		
	9 mo Rec Sales net proceeds		735 32

New Bedford Third month 1827

77 Sundry Acts Dr to Cash
74 Stock No Six
For over charge on Oil sold
Dr Green 1 18

88 Expense Act
Pd F Tabers charge bill 5 45

112 Pardon Tabor
Pd him on Acct 3 mo 30 . . . 100 " 10663

---

6 Bills Receivable Dr to
68 William H Allen
For his Note date 19 mo and at 4 mos 279 99
For his ditto same date at 4 mos 61684 89683

---

86 Richard G Howland Dr to
74 Stock No Six
For Invoice of 8 Casks refined
Spermaceti sent him per
Sch Jane Capt Tripp 3 mo 31
4237 lbs
6 mo 9 Rec Sales net proceeds . . . . . 1322 "

---

77 Cash Dr to Bills Receivable
6 For Cash rec for W H Allens
Note discounted at B C Bank 4 mo 2 . . . 616 84

---

104 Sundry Acts Dr to Stock No Seven
114 Benjamin Howland
For 1½ gals Sum Oil @ 75 3 mo 21 1 12

75 Job Eddy
For 2 gals Sum Oil " 22 1 50

110 Gilbert Russell
For 2 gals Sum Oil " 16 1 50

77 Cash Act
Rec for 2 gals Sum Oil 1 50 5 62

New Bedford Fourth month 1827

	Stock No Seven Dr to Sundry Acts			
	For 7865 gals Head matter			
	14042 " Body Oil			
	21907 gals Head Body Oil			
	purchas'd of Ship Pacific Cargo			
	3 mo 29. at 65 ct - viz			
	purchas'd of Thomas Nye			
	14204 gals @ 65. 8 mos Cr	9232.60		
	Int on do 8 mos 3 ds	373 91	9606 51	
	purchas'd of Capt L N Potter			
	4793 gals @ 65. 12 & 15 mos Cr	3115 45		
	Int on do half 12 half 15 mos & 3 ds	211 86	3327 31	
	purchas'd of Abm Russell (mate)			
	2910 gals @ 65. 12 & 15 mos Cr	1891 50		
	Int on do half 12. half 15 mos & 3 ds	128 65	2020 15	
			14953 97	
99	William R Rotch & Co			
	For 3/4 Sh	11215 48		
118	William T Russell			
	For 1/4 Sh	3738 49	14953 97	

104	Sundry Acts Dr to Stock No Seven			
118	William T Russell			
	For 1 gal. Winter Oil - 3 mo 6	" 80		
61	Leonard Macomber			
	For 1 Bbl Sum Oil 38 1/2 gals @ 68 cts 3 mo 7	26 18		
111	Griffin Barney			
	For 1 Bbl Sum Oil - 3 mo 10	" 75		
91	William Coffin			
	For 1 Bbl Sum Oil 35 gals @ 68 cts 3 mo 10	23 80		
47	Nehemiah Leonard			
	For 1 Bbl Sum Oil 31 gals @ 68 cts 3 mo 10	21 08		
112	Pardon Taber			
	For 1 Bbl Sum Oil 29 1/2 gals @ 68 cts 3 mo 22	20 06	92 67	

New Bedford Fourth Month 1827

104 Sundry Acts Dr to Stock No Seven
91 William Coffin
For 1 Bbl Sum Oil 35 gals @ 68 3m 24 23 80
77 Cash Act
Rec for 6½ gals Sum Oil retailed 4 87 28 67

88 Expense Act Dr to Pardon Taber
112 For 560 lbs Candle paper @ 9c 70 "
rec 3m 22

108 Sundry Acts Dr to Thomas Whitridge
For net proceeds Invoice 16 casks
Winter Oil Stock No 6 sent them
11m 14 1826 per Ship Minerva Capt
Hammond, as per his Sales dated
29 March 1827. dues 15 Apr 824 "
99 William R Roth & Co
For ¾ to place to their credit 618
118 William T Russell
For ¼ to place to his credit 206 824 "

100 Sundry Acts Dr to Henry Payson & Co
For net proceeds 68 casks Winter Oil
Stock No 6 sent them 11m 14. 1826 per
Ship Minerva Capt Hammond
as per their Sales dated Apr 9. 1827
dues 21 Apr 3533 64
99 William R Roth & Co
For ¾ to their credit 2650 23
118 William T Russell
For ¼ to his credit 883 41 3533 64

New Bedford Fourth month 1827-

88	Capense Act Dr to Cash		
77	pd postage of letters to Apl		8 97
104	Sundry Acts Dr to Stockton Seven		
113	Fish Grinnell & Co		
	For Invoice 30 casks Strained		
	Oil sent them 19 Apl per Sloop		
	Experiment Capt Tabor 1870/2 gals		
	21 Apl 1828 Red Sales net proceeds	1099 23	
119	John D Gardner of Portland		
	For Invoice 25 casks Strained		
	Oil sent him via Boston per		
	Sloop Pomona Capt Atkins		
	20 Apl 1618 net gals -		
	Dec 1827 Red Sales net proceeds	907 51	
100	Henry Payson & Co		
	For Invoice 50 casks Strained Oil		
	sent them 23 Apl per Schr		
	Earl Capt Bradford. 3122 gals		
	10 mo 3 Red Sales net proceeds	1576 79	
108	Thomas Whitridge		
	For Invoice 35 casks Strained Oil		
	sent them 24 Apl per Schr		
	Earl Capt Bradford 2075 gals		
	10 mo 11. Red Sales net proceeds	1121 80	4705 33
99	William R Roth & Co Dr to		
42	Gifford Bonney		
	For bal. G & Bs Act rec by them		
	in a remittance from Savannah		
	Apl 10		362 18
88	Capense Act Dr to Cash		
77	pd Cabb Spoons copying Oil		7 50

New Bedford Fourth Month 1827

4 mo 25 | 31 | Ichabod Clapp Dr to Cash
| 77 | pd him and his bill cartage ... 32 86
| 88 | Expense Act
" " | pd Wm Spooner for timber for new building 4817 ft @ $12 ... 57 80
90 66

88 | Expense Act Dr to
118 | William T Russell
For Gideon Howlands bill of Market casts on pr Sloop Ann 29 Mo 2 days
dan 29 Mo. ... 108 56

38 | 79 | Russell Booth Dr to Cash
| 77 | pd him on act carpenters work ... 40 "

77 | Cash Dr to Sundry Acts
29 | To William Talman
Rec and his act ... 20 "
" 114 | To Charles Rumril
Rec and his act ... 24 14 44 14

99 | William R Roth & Co Dr to
104 | Stock ne Seven
For 1 Bbl Sum Oil 31 nt gals @ 60 cts
delivd R Baxter ... 18 60

mo 2 | 88 | Expense Act Dr to Cash
| 77 | pd Godfrey Brown for Stone ... 11 50
5 | pd Robt Hillmans carpenters bill 36 25
W T Russells expences to Pawtucket 7 12
pd Jno Howland whitling Saws &c 2 05 56 92

77 | Cash Dr to Timothy Howland
118 | Rec and his act 5 mo 10 ... 3 "

New Bedford Fifth month 1827

77 Cash Dr to Expense Acct
88 Rec'd Abm Baker for 24 bbls
24 gals Oil casks @ 85 cts 21 04

88 Expense Acct Dr to
86 Tucker & Carter of New York
For amt this bill of 6 pieces
taught press Cloth. 6 months
credit from 6 Apl 178 54

47 Nehemiah Leonard Dr to
74 Stock No Six
For 8 bbls Sum Oil delid @ 4 mo 2
on 4 mos Cr viz
34 42
34 35
28 28
39 39
135 144 = 279/4 275 gals @ 64 cts 176

104 Sundry Acts Dr to Stock No Seven
115 William R Rotch
For 5 gals W. Oil @ 4 mo 2 - 7 ditto 4 mo 16 @ 80 11 20
79 Russell Booth
For 2 gals Sum Oil @ 75 cts 4 mo 6 1 50
109 Joseph R Anthony
For 2 gals Winter Oil @ 80 cts 4 mo 10 1 60
110 Gilbert Russell
For 1 gal Winter Oil 4 mo 10 " 80
34 William Hammond
For 2 gals Sum Oil @ 75 cts 4 mo 10 1 50
91 William Coffin
For 1 bbl Sum Oil 35 gallons @ 68 cts. 4 mo 16 24 14 40 74

New Bedford Fifth month 1827

104	Sundry Ac Dr to Stock No Seven				
void	Charles Fleming				
120	Samuel Leonard				
	For 4 gals Sum Oil @ 75 cts	4 mo 21		3 00	
79	Russell Booth				
	For 1 bbl Sum Oil 301 lbs @ 6 8 cts	4 mo 23		18 40	
111	Griffin Barney				
	For 1 gal Sum Oil	4 mo 24		00 75	
67	William Hawes				
	For 1 gal. Sum Oil	4 mo 24		00 75	
37	Humphrey Russell				
	For 2 gals Sum Oil	5 mo 1		1 50	
78	Joseph Brownell				
	For 2 gals Sum Oil	5 mo 2		1 50	
29	Cornelius Gunnell				
	For 2 gals Sum Oil	5 mo 3		1 50	
118	William T Russell				
	For 3 gals S. Oil @ 75 cts 1 do W. 8 0 cts			3 05	
13	Noel Taber				
	For 12½ gals Sum Oil @ 70 cts	5 mo 8		8 75	
67	Elizabeth Perry				
	For 1 gal. Sum Oil	5 mo 9		00 75	
84	Bargus Elizabeth				
	For 17 gals Sum Oil @ 70 cts	5 mo 10		11 90	
99	William R Rotch & Co				
	For 1 bbl Sum Oil 29½ lbs @ 68 cts 4 mo 9		20 06		71 91
74	Sundry Ac Dr to Stock No Six				
72	Butler & Allen				
	For 1 bbl Sum Oil 34 lbs @ 65 cts 4 mo 7			22 10	
51	Charles Fleming				
	For 5 gals W. Oil @ 80 cts	4 mo 10	4 00		26 10

New Bedford Fifth month 1827

77	Cash Dr to Sundry Acts			
114	To Benjamin Howland			
	Rec[d] on his act		1 12	
104	To Stock No Seven			
	Rec[d] for Oil retailed		3 37	4 49
110	Gilbert Russell Dr to Expense Act			
88	For 15 lb potash @ 8 cts			1 20
104	Stock No Seven Dr to Stock No Six			
74	For 156 gals Oil @ 60 cts			93 60
88	Expense Act Dr to Noel Taber			
13	For 5 empty bbls @ 60 cts			3 "
88	Expense Act Dr to Cash			
77	p[d] Baker for labour		6 17	
	p[d] T. Amy on chaps on bbl Oil		" 77	6 94
104	Sundry Acts Dr to Stock No Seven			
117	Elisha Rathaway & Co			
	For Invoice 120 casks strain'd			
	Oil sent them 5 May per Sloop			
	Traveller Capt Crowell 4294 gals			
	11 Sept Rec[d] Sales net proceeds		2445 16	
113	Fish Grinnell & Co			
	For Invoice 100 Tierces Strain'd			
	Oil sent them 10 May p[r] Barque			
	Elizabeth Capt Parker 6494 gals			
	4 mo 21. 1828 Rec[d] Sales net proceeds		3621 81	
113	For Invoice 20 Tierces Winter Oil			
	sent them 10 May p[r] Barque			
	Elizabeth Capt Parker 1406 gals.			
	10 mo 3 Rec[d] Sales net proceeds		892 18	6959 15

New Bedford Fifth Month 1827

88 Expense Act Dr to Barker & Briggs
64 For this bill of wood to Apr 23 . . . 73 14

64 Barker & Briggs Dr to Cash
77 P them bal. of Acct May 11th . . . 46 43

5mo 1827 Cash Dr to Alfred Gibbs
44 Rec of him and his Act 43 86

74 Sundry Acts Dr to Stock No Six
For 150 boxes Sperm Candles sent
per Ship Minerva Capt Hammond to South America
nett wt 4125 1/4 lbs @ 30 cts . . 1237 57
150 boxes @ 25 cts . . 37 50 1275 27

99 William R Rotch & Co
For 3/4 lbs . . 956 45

118 William T Russell
For 1/4 do 318 82 1275 27

121 Stock No Eight Dr to Sundry Acts
For 865 9/2 gals Head
2127 5/2 gals Body
2993 5 gals Head & Body Oil @ 60 cts 1796 1 "
of Ship Barclays Cargo rec
May 8th — due as cash

99 William R Rotch & Co
For 3/4 lbs of $1796 1 . . 1347 075

118 William T Russell
For 1/4 do ditto . . . . 449 025 1796 1 "

99 William R Rotch & Co Dr to Expense Act
88 For 149 1/2 bbls old hard casks @ 85 cts 127 07
For Ship Barclay

New Bedford Fifth month 1827

f88 Expense Act Dr
f84 Barque Elizabeth
For freight of 6 Bls & 220 bons
Sperma[ceti] to New York . . 20 "

5 m[o] 28 88 Expense Act Dr Cash
f77 p[d] Howard Nichols for Rents . . 16 38

f88 Expense Act Dr
f118 William T Russell
For Gideon Howland's bill of
Market Casks rec[d] per Lucy
Fornax dec[d] 19 May . . 71 65
For ditto rec[d] p[r] Sloop Caput-
dec[d] 26 May 34 03 105 68

f77 Cash Dr Expense Act
f88 Rec[d] of Tho[s] Nye for cooperage
of 6 Bls Ship Pacific's cargo . . . 17 40

f41 David Anthony Dr Stock N[o] Seven
f104 For Invoice 25 Tierces Sum Dis
sent him 5 m[o] 31. per Sloop Geo.
& Phebe Capt West 1606 gals 873 68
~~99 72~~

6 m[o] 8 107 Francis Rotch Dr Expense Act
f88 For balance of Interest on his
Act calculated to 6 m[o] 8 . . . 10 65

f91 William Coffin Dr
f107 Francis Rotch
For my order Jas. W Coffin. dated
6 m[o] 8. for balance F Rotch's Act . . 137 54

New Bedford Sixth month 1827

41 Sundry Acts Dr to David Anthony

For Invoice 17 Casks Sum-Oil
Stock № 6. sent him 5 mo 27. 1826
per Sloop Geo. & Phebe Capt West
as per his Sales dated 6 mo 5. 1827
due 5 mo 24. 1827 - - - - - - 690 "

For Invoice 25 Tierces Sum Oil
Stock № 7 - sent him 5 mo 31. 1827
p. Sloop Geo & Phebe Capt West
as per his Sales dated 6 mo 5. 1827
due 12 mo 8. 1827 - - - - - - 873 68

1563 68

99 William R Rotch & Co

For 3/4 ths pl and to this credit 1172 76

118 William J Russell

For 1/4 th pl and to his credit - 390 92 1563 68

---

122 Expense Act Dr
48 William J Russell

For 82 Market casks rec from
Gideon Howland p. ~~Expenses~~ Rodman
as per his Statement dated Jan 1st - - - 55 53

---

86 Sundry Acts Dr Richard & Howland

For net pds. of 8 Tierces refined
Spermaceti Stock № 6. sent
him p. Schr Jane Capt Tripp
3 mo 31. as per his Sales dated 4 mo
25 - due 8 mo 28. - - - 1322 "

99 William R Rotch & Co

For 3/4 ths pl and to this credit - 991 50

118 William J Russell

For 1/4 th pl and to his credit 330 50 1322 "

New Bedford Sixth month 1827

50 John C Haskell Dr to Capense Act
122 For 1861 Oil Soap 3786 @ 4 cts . . . 15 12

122 Capense Act Dr to Russell Booth
88
79 For Amt his carpenters bill on
addition to Oil Factory 134 35

79 Russell Booth Dr to Cash
77 p him on Act 6 mo 1 . . . . . 10 "

6 mo 5 112 Pardon Taber Dr to Cash
77 p him on Act . . . . . 50 "

92 Gideon Howland Dr to Stock No 7
104 For Invoice 30 Casks Sum Oil
sent him 16 Sum per Sloop Ann
Capt Allen 1297½ net gals . .
6 mo 26 Rec Sales net pds 667 08

41 David Anthony Dr to Stock No 6
74 For Invoice 29 Casks Sum Oil
sent him 16 Sums per Sloop Geo.
& Phebe Capt Weeks 1080 gals
7 mo 16 Rec Sales net pds 560 25

6 mo 18 122 Capense Act Dr to Cash
77 p Davis Chase bill coopering Oil 12 42
" Nelson Mc Luthers board whil
repairing Vaught pr p in 1823 2 75
" -29 " hoisting casks in Stone Store . " 50
7 mo 3 " Sands Wings bill of Rents . 3 " 18 67

123 Cash Dr to Josiah Wood
94 Rec of him bal. Act 17 49

New Bedford Sixth Month 1827

6 mo 18 112 Pardon Taber, Old a/c Dr
112 His New a/c
For balance carried to credit of
new a/c 139 71

122 Expense A/c Dr
15 William White Junr & Co
For 4 lb white yarn 2 60 6 mo 11 . . . 2 40

113 Sundry A/cs Dr to Fish Grinnell & Co
Journal proceeds Invoice 27 Casks
Winter Oil Stock No 7 sent them
19 March per Sloop Experiment as
per their Sales dated 6 mo 16 –
due 10 mo 1. 1827 . . . . 1143 37

99 William R Roth & Co
For 3/4 hhs plaind to their credit . 857 53

118 William T Russell
For 1/4 hh plaind to his credit . . 285 84 1143 37

6 Bills Receivable Dr
95 John R Harwood
Rec from him Jno Tunis draft at
60 days sight dated 13 June on
Jno B H Odiorne Dover, payable
in Portsmouth N H. for . . . 566 78
For W T Russells draft dated 20 June
at 10 days sight favr Fish Grinnell
& Co on Jn R Harwood for — 450 " 1016 78

113 Fish Grinnell & Co Dr Stock No Seven
104 For Invoice 30 Casks Winter Oil sent
them 23 June per Sloop Experiment
Capt Tabor 1061 nett gals (new Invoice Book
10 mo 25 Red Sales nett proceeds . . 666 94

New Bedford Sixth month 1827

	Sundry Acts Dr to Expense Acct			
122	Ship Good Return			
50	For 23 Ground tier pipes			
	gauging 520 gals 165 bbls 9 gls @ 81		165	30
	For 16 Thin pipes gauging 285 gls			
	90 bbls 25 gls @ 85 & 6 m% fm bm% 20		77	06 242 36
82	Ship George & Martha			
	For 7 Thin pipes gauging 129 gls			
	41 bbls 25 gls @ 85 & 6 m% fm 6 m% 14			34 85
				277 21
6 m% 25 118	William T Russell Dr to			
6	Bills Receivable			
	For amt of his draft on Jn R			
	Harwood dated 20 June at			
	10 ds sight rec'd by 10 JR			450 "
92	Sundry Acts Dr to			
	Gideon Howland			
	For net proceeds Invoice 30 Casks			
	Sum Oil (Stock No 7) sent him			
	6 m% 16 per Sloop Ann Capt Allen			
	as per his Act Sales dated 21 June			
	due 23 Oct 1827			667 08
99	William B Rotch & C			
	For 3/4 ths placed to their credit		500	31
118	William T Russell			
	For 1/4 th placed to his credit		1667	667 08
122	Expense Acct Dr to			
118	William T Russell			
	From G Howland			
	For 100 Empty bbls rec'd per Sloop			
	Experiment as per his Act dated 16 June		67	06
	For 114 ditto rec'd per Sloop Ann			
	as per his Act dated 21 June		76	40 143 46

New Bedford Sixth Month 1827

6 mo 26 ✓ 6 ✓ 71 Bills Receivable Dr to
John Harrison
For his remittance from Charleston
of S & M Allens draft on S & M
Allen of New York at 3 days sight
due 7 mo 6 . . . . . 400 "
For his remittance from ditto of
his draft on Lysander Washburn
at 20 days sight accepted 6 mo 26
due 7 mo 19 . . . . . 150 " 550 "

✓ 122 ✓ 118 Expense Act Dr
William T Russell
For 104 empty bbls rec from Gideon
Howland per Sloop Ann
as per act dated June 7 . . . . . 62 96

✓ 79 ✓ 77 Russell Borth Dr to Cash
p him bal of act 29 20

✓ 92 ✓ 104 Gideon Howland Dr to
Stock No Seven
For Invoice 23 casks Gum Oil
sent him 3 July per Sloop Ann
Capt Allen 8211/2 net gals
23 July rec Sales net proceeds 404 39

✓ 122 ✓ 118 Expense Act Dr
William T Russell
For 100 empty bbls rec from
Gideon Howland per Sloop
Experiment from New York
as per his Statement dated 2 July . . 67 96

New Bedford Seventh month 1827

Jm°9 99 William R Roth & Co Dr to Cash
123 p[er] their Notes at Bedford Cont
Bank & Interest on ditto 427 30

68 Sundry Acts Dr to William H Allen
99 William R Roth & Co
For am[t] his tailors bill against
W R Roth & I R Anthony . . 178 76
122 Expense Act
For 36½ yds Kersey for Shaines @ 4/6 27 37 206 13

Jm°9 68 William H Allen Dr to Cash
123 p[er] him bal. of act 181 98

83 Samuel C Bunting Dr to Stock N°6
74 For Invoice 11 Casks Sperm Oil sent
him per Schr Jane Capt Tripp
11 July - 412½ nett gals.
26 July Rec[d] Sales net proceeds . . . 223 61

Jm°10 50 John C Haskell Dr to
122 Expense Act
For 2 bbls Oil Soap nett at 350 & 266
616 lbs @ 4d 24 64

118 William T Russell Dr to Stock N°6
74 For 1 gal. W Oil . . . . . " 80

121 Stock N°8 Dr to Stock N°7
104 For 66 gals Oil (scaldings) @ 55 cts
transfered 366 85

104 Stock N°7 Dr to Stock N°6
74 For 32 lbs Sperma[te] @ 28 cts . . . 8 96

New Bedford Seventh month 1827

104 Sundry Acts Dr to Stock Nr Seven

110 Gilbert Russell
1 gal. W. Oil 80 & 2 gals Sum 75 — 1 mo 25 — 2 30

18 Timothy Howland
2 gals Sum Oil 75 — 6 mo 2 — 1 50

99 William R Roth & Co
1 bbl Sum Oil 29½ gs 62 & 6 mo 7
delivd Mr Burbank — 18 29

78 Abraham Russell
5 gals Sum Oil 75 — 6 mo 7 — 3 75

50 Read & Thornton
For 10 lbs Spermaceti 33 — 3.30
1 bbl Sum Oil 31 gals 62 — 19.22 — 22 52

16 James Hathaway
1 bbl Sum Oil 34½ gs 62 — 21 39

91 William Coffin
2½ gals Sum Oil 75 — 1 87

79 Russell Booth
3 gals Sum Oil 75 — 2.25

115 William R Roth
2 gals Sum Oil delivd R Booth — 1 50

67 William Hawes
4 gals Sum Oil 75 — 6 mo 27 — 3 "

70 Chapman & Alden
2 bbls Winter Sum Oil 83 gs 62 70 — 7 mo 9 — 58 10

66 Elisha Dunbar & Co
2 Js. Sum Oil 120 gs 62 — 7 mo 10 — 74 40

72 Butler & Allen
2 bbls Sum Oil 39½ gs 60 — 7 mo 7 — 23 70

72 Zacheus Cushman
8 gals Sum Oil 70 — 7 mo 11 — 5 60

91 William Coffin
2 bbls Sum Oil 65 nt 62 — 7 mo 12 — 40 30

123 Cash Acct rec for Oil retailed — 7 55 — 288 02

New Bedford Seventh month 1827

56 Ship William Rotch Dr
Sundry Acts

101 To Stock No 5
For 14 lbs Candles @ 30 — 4 20

74 To Stock No 6
For 12 1/4 lb Candles @ 30 cts — 3 67
" 15 boxes Candles 441 lbs @ 30 cts — 132 45
16 boxes @ 25 — 4 " — 140 12

104 To Stock No 7
For 10 gals Sum Oil @ 70 cts — 7 "
151 32

122 Expense Act Dr To Cash
123 p Postage bill to 7 mo 1 — 7 71

41 Sundry Acts Dr To David Anthony
For net pd p Invoice 29 casks
Sum Oil sent him 16 June
per Sloop Geo & Phebe Capt West
(Stock No 6) as per his act Sales
dated 7 mo 13 — due 12 mo 28 — 560 25

99 William R Rotch & Co
For 3/4 lbs plaid to this credit — 420 19

118 William T Russell
For 1/4 lb plaid to his credit — 140 06 — 560 25

94 Josiah Wood Dr To Expense Act
122 For 20 Kegs Oil Soap 403 1/2 lbs @ 6 cts — 24 21

99 William R Rotch & Co Dr To Sundry Acts
109 To Joseph R Anthony
For bal his act — 10 70

115 To William R Rotch
For bal his act — 18 30

56 To Ship William Rotch
For bal his act — 151 32 — 180 32

New Bedford Seventh month 1827

122 Expense Act Dr to Cash
123 For the following labor from 1st Jany to 1st July 1827

Thos Albert	56 50	
Jas Bowyer	37 "	
Jno Paun	219 50	
Nathan Reed	164 "	
Thos Jowet	303 56	
Isaac Simons	6 50	
Ishmael Tripp	20 37	
John Gilbert	183 76	
Eph[m] Lake	204 25	
Jas Bowyer	134 75	
Jno Tripp	4 "	
Jno Paun	113 50	
	1447 69	
Less charg'd 2 mo 1827 pa. 254	441 83	1005 86

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123 Cash Act Dr to William T Rupell
118 For bal cash act transfd 1347 98

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122 Expense Act Dr
99 William B Rotch & Co
For freight 200 boxs Candles to Lisbon shipped in 1826 42 "

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118 William T Rupell Dr
6 Bills Receivable
For Jno Harrisons remittance to Stell
Allens dft on Stll Allen N York 400 "
For ditto dft on Lysander Washburn 150 "
For W H Allens Note 279 99 829 99
Rec by W T R,

New Bedford Seventh month 1824

Jan 19 C 61 C 122 William H Parker Dr to Expense Act

For 2 Casks Oil Soap

430 - 53
317 - 43½
747 96½ - 650½ nett lbs @ 4d . . . 26 02

C 46 Sundry Accounts Dr to Gilbert E Russell & Co

C 99 William B Rotch & Co

For Amt remitted by them 11 mo 6 1824. rec'd by W R R & Co (not charg'd before) 694 32

C 118 William J Russell

For Ditto — ditto — 231 44

C 122 Expense Act

For Lawyers fees & postages . . . 25 75

C 35 Jashuriah Kelsey of New Orleans

For his note for Candles sold him by G E R & Co dat 14th March 1823 & is still unpaid, he having failed 374 53 1326 04

C 46 C 116 Gilbert E Russell & Co Dr to Profit & Loss

For over credit of Sales of Oil & Candles of Stock No 1 & No 2, (in 1823) viz

amt of Sales ext'd pa 58 . 1153.23
ditto . . pa 59 . 630.79
amounting to . . . 1786.02

3/4ths of which was ch'd to W R R & Co & 1/4 to W R & the Stock credited the same — but they rec'd only $1322.49 — the diff. being in bad debts, part of which was afterwards collected & again credited the stock by mistake —

Sales . 1786.02
amt rec'd . 1322.49
463.53 diff . . . 463 53

New Bedford Seventh month 1827

122 Expense Act Dr to
118 William T Russell

For 105 empty bbls rec from Gideon Howland jr Sloop Ann 11 July . . 67 19
For 157 ditto rec jr Sloop Experiment 21 July 91 76 158 95

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118 William T Russell Dr to
122 Expense Act

For over charge in Thos Burnetts pc labour 42 15
ditto Ja Gilbert ditto 71 09 121 24

7mo 23 118 William T Russell Dr to
99 William R Roach & Co

For this amt due from W R R & Co to W T R & now transferred to equalize their 3/4 ths of Stock with W T Rs 1/4 th 717 21

7mo 23 99 William R Roach & Co Old Act Dr to
99 Their New Act

For balance transferred to credit of New Act 36078 49

7mo 23 118 William T Russells Old Act Dr to
118 His New Act

For balance transferred to credit of New act 12026 16

7mo 28 89 Philip Gray Dr to Expense Act
122 For Interest on amt his bill . . . 128

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123 Cash Dr to Philip Gray
89 Rec bal. of act 152 87

New Bedford Seventh month 1827

92 Sundry Acts Dr to Gideon Howland

For net proceeds of Invoice 23 casks
Sum Oil Stock rec'd sent him
7 mo 3d Sloop Ann as per his
Sales dated 12 July - due 6 Nov. 404 39

99 William R Rotch & Co

For 3/4 ths placed to their credit 303 29

118 William J Rupell

For 1/4 th placed to his credit 101 10 404 39

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83 Sundry Acts Dr to Samuel C Bunting

For net proceeds of Invoice 11 casks
Sum Oil Stock rec'd 6 sent him 11 July
per Sch Jane Capt Tripp as per
his Sales dated 7 mo 21, due 11 mo 24 223 61

99 William R Rotch & Co

For 3/4 ths placed to their credit 167 71

118 William J Rupell

For 1/4 th placed to his credit 55 90 223 61

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122 Expense Act Dr to
47 Nehemiah Leonard

For 2 bbls pot ash 66 10

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6 Bills Receivable Dr to
47 Nehemiah Leonard

For his note at 30 ds date 30 July
for balance of act 221 39

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112 Pardon Tabor Dr to Cash
123 pd him July 23 bal. of act 139 71

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66 Elisha Dunbar Dr to Expense Act
122 272 lb Oil Soap @ 4 cts 7 mo 23 10 88

New Bedford Seventh month 1827

104	Sundry Acts Dr to Stock No Seven			
110	Gilbert Russell			
	For 2 gals Sum Oil @ 75 cts	7mo 18	1 50	
109	Joseph B Anthony			
	For 4 gals Sum Oil @ 75 cts	7mo 18	1 50	
124	Dr Paul Spooner			
	2 gals Sum Oil @ 75 cts	7mo 21	1 50	
79	Russell Booth			
	3 gals Sum Oil @ 75 cts	7mo 23	2 25	
118	William T Russell			
	2 gals Sum Oil	7mo 24	1 50	
91	William Coffin			
	1 bbl Sum Oil 36 1/3 gals 62 cts	7mo 25	22 63	
120	Samuel Leonard			
	4 gals Sum Oil @ 75 cts	7mo 25	3 "	
124	Ship Napoleon			
	14 gals Sum Oil @ 65 cts	7mo 27	9 10	
79	Russell Booth			
	1 gal Sum Oil	7mo 30	" 75	
75	Job Eddy			
	3 gals Sum Oil @ 75 cts	7mo 31	2 25	
123	Cash Acct Rec'd for 1 1/2 gals		1 12	
47	Nehemiah Leonard			
	1 bbl Sum Oil 411 nett gals @ 55 cts		226 05	
	4 mos Cr from 7mo 31			273 15

74	Sundry Acts Dr to Stock No Six			
110	Gilbert Russell			
	For 1 gal Winter Oil	7mo 18	" 80	
109	Joseph B Anthony			
	2 gals Winter Oil	" "	1 60	
124	Ship Napoleon			
	1 box Candles 23 1/2 lbs @ 30 cts box 25 cts		7 30	9 70

New Bedford Eighth month 1827

Sundry Acts Dr to
Henry Payson & Co

100 To net proceeds of Invoice 160 boxes
candles & 12 casks Winter Oil
Stock No 6 sent them 12 mo 12. 1826
per Sloop Mile capt Delano as
per their Sales dated 30 June 1827
due Aug 31 — — — — 1692 13

99 William R Botch & Co
To 3/4 ths pl and to this credit 1269 10

118 William J Rupell
To 1/4 th pl and to his credit 423 03 1692 13

Sundry Acts Dr to
Bills Receivable

6
99 William R Botch & Co
For this amt they rec'd of John R
Harwoods remittance of Jno
Innis draft on Jno B H Odiorne
& Dow — — — — 400 —

118 William J Rupell
For this amt he rec'd of ditto 163 45

122 Expense Act
For Cost collecting the same postages 3 33 566 78

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100 Sundry Acts Dr to Henry Payson & Co
To net proceeds 22 casks Winter Oil Stock
No 7 sent them 2 mo 15 p Sloop Traveller
as per their Sales dated 2 Aug due 14 Oct 1065 70

99 William R Botch & Co
To 3/4 ths pl and to this credit 799 27

118 William J Rupell
To 1/4 th pl and to his credit 266 43 1065 70

New Bedford Eighth month 1827

✓37 Ship Barclay Dr to Sundry Acts
✓74 To Stock No Six
For 21 boxes Sperm Candles
609½ lbs @ 30 cts 21 boxes @ 25 cts 188 10
✓104 To Stock No Seven
For 15 gals Sum Oil @ 65 cts 9 75 197 85
✓122 To Expense Act
For 148 bbls 9 gals Sec hand Oil
casks @ 90 cts 133 50
For 270 lbs Oil Soap @ 4 cts 10 80 144 30
342 15

✓121 Stock No Eight Dr to Ship Barclay
✓37 For 30½ gals crude Sperm Oil
scaldings of casks @ 50 cts 15 25
✓122 Expense Act
For 350 lbs old iron hoops @ 3 10 50 25 75

✓123 Cash Dr to John Harrison
✓71 For 100 bbls old Oil Casks sold at
Auction by Peter Barney due 7 mo 10 36 16

✓80 George Brayton Dr to
✓125 Bills Payable
For W T Russell note dated
3 Sept at 90 days. on Sec Market
Casks for Oil Factory 600 "

✓10 Ship Grand Turk Dr to
✓122 Expense Act
For 13996 gals Sec hand Oil casks
2084 gals returned
11912 gals or 378 bbls 59 gls @ 90 cts 340 34
July 19
For 9874 gals Sec hand shooks or
July 31 313 bbls 14½ gals @ 90 cts 282 11
6 mo Cr 622 45

New Bedford Ninth month 1827

104 Sundry Acts Dr to Stock No seven
117 Elisha Hathaway & Co
For Invoice 50 bbls Sum Oil
sent them Augt 7. per Sloop
Traveller Capt Crowel 1731½ gals
9 mo 11 Rec Sales net pds . . . 925 04
41 David Anthony
For Invoice 17 bbls Sum Oil
sent him 7 Augt per Sloop
Henry Capt Akin 615 gals
9 mo Rec Sales net proceds . . 306 60
41 For Invoice 17 casks Sum Oil
sent him 1 Sept per Sloop Henry
Capt Akin 1115 3/4 net gals
9 mo Rec Sales net proceeds . . 603 45 1835 09

Sundry Acts Dr to
Elisha Hathaway & Co
117
43 For net proceeds Invoice 6 tierces
dark Sum Oil Stock No 5
sent them 19 June 1826 per Sloop
Pomona Capt Akin, as per their Sales
dated Augt 27. 1827. due Dec 21. 1827 174 10
117 For net proceeds Invoice 31 Casks
Winter Oil Stock No 7 sent them
24 March per Sloop Pomona Capt
Akin, as per their Sales dated
31 Augt 1827 due Jany 4. 1828 735 32
909 42

99 William B Rotch & Co
For 3/4 th profits to their credit . . 682 07
118 William J Rotch
For 1/4 th profits to his credit 227 35 909 42

New Bedford Ninth month 1827

✓68 Luther T Wilson Dr to Expense Act
✓122 For 5424 gals on hand Oil casks
172 bbls 6 gals @ 85 cts 6 mos Cr . . . 146 36
from 25 July –

✓75 Job Eddy Dr to Stock No Seven
✓104 For 2 tierces Winter Oil 71-65
136 gals wants 2 qrs 134 nt gs. @ 72 cts . . . 96 48
deliv. 8 mo 2 –

9 mos ✓99 William B Rotch & Co Dr to
✓104 Stock No Seven
For 2 tierces Sum Oil 65-68
wants 2 qrs 131 nt gals @ 60 cts . . . 78 60
deliv'd Wm Rupell Jun Cr

" ✓122 Expense Act Dr to Cash
✓123 pd Dudley Davenport for Lumber
for addition on North side of
Candle works 131 89

✓68 Luther T Wilson Dr to Expense Act
✓122 For Interest on bill of casks 1 46

✓6 Bills Receivable Dr to
✓68 Luther T Wilson
For his Note dated 1 Sept at
60 ds for amt his Act 147 82

✓123 Cash Dr to Elkanah Tallman
✓10 Rec of him in full 9 mo 7 . . . . . 1 60

✓36 James Bosworth Dr to Stock No Seven
✓104 For 3 bbls Sum Oil deliv'd 9 mo 7
102 nt gals @ 62 cts 63 24

New Bedford Ninth month 1827

122 Sundry Acts Dr to Capense Act
118 William T Russell
For 735 bbls Oil casks furnished
Ship Timoleon in May 1826
omitted being entered at that time
due 22 Nov. 1826 . . . . 683 91
5 months interest on ditto . . 30 75 714 66
124 Ship Timoleon
For 2878 lb Oil Soap at 4 c
in May 1826 due Nov 22. 1826 . . . 11 48
726 14

124 Ship Timoleon Dr to Stock no six
74 For 1 box Sperm Candles 193/4 lb @ 33 c 6 52
box . . " 25 6 77
8 gals Sum Oil @ 60 4 80 11 57

122 Capense Act Dr to Cash
123 pd for 40 boxes Candles for Brig
Argus to New York 3 20

74 Sundry Acts Dr to Stock no six
For 40 boxes Sperm Candles ship^d
per Brig Argus 1058 3/4 lb @ 30 c
40 boxes @ 25 c . . } 327 63
99 William R Rotch 4/6
For 3/4 Shs 245 73
118 William T Russell
For 1/4 Sh 81 90 327 63

41 David Anthony Dr to Stock no 7
104 For Invoice 32 Casks dark Sum
Oil sent him 9 mo 8 per Sloop
Geo. & Phebe Capt Weeks 1141 gls.
9 mo 17 Rec Sales net proceeds 602 32

New Bedford Ninth month 1827

99 William R Roch & Co Dr to
104 Stock no 7

For 1611 Sum Oil 39½ Wgs 260 ls 23 70
deliv'd A & J Bourne 9 mo 7

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117 Sundry Acts (Dr to Elisha Hathaway & Co

For nett pd Invoice 120 Casks Sum
Oil Stock no 7 sent them 5 May
per Sloop Traveller, as per their
Sales dated 3 Sep; due 23 Dec 1827 2445 16
For nett pd Invoice 50 Casks Sum
Oil Stock no 7 sent them 7 Aug
per Sloop Traveller, as per their
Sales dated 5 Sep due 21 Feby 1828 925 04
3370 20

99 William R Roch & Co
For ¾ ths placed to their credit 2527 65
118 William T Russell
For ¼ th placed to his credit 842 55 3370 20

Bought of James Arnold his Sperm Oil
which was turn'd out to him from Ship Barclay's
cargo gauging 15746 gals. forty six gals of which he
Invoices leaving the quantity to be paid for 15100
gals at 65 ct. to be deliver'd the 15th October from
which time Interest is to commence
12th September 1827—

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mo 12 99 William R Roch & Co Dr to Cash
133 pd them their proportion for
casks furnish'd Ship Timoleon
in May 1826 - - - - - - - 586 "

New Bedford Ninth month 1827

c41 Sundry Acts Dr to David Anthony
For net Spds of Invoice 17 bbls
Sum Oil Stock No 7. sent him
7 Augt per Sloop Henry as per
his Sales dated 9 mo 5 due 2 mo 13. 1828 306 60
For net Spds Invoice 17 casks Sum
Oil sent him 1 Sept per Sloop
Henry of Stock No 7. as per his
Sales dated 9 mo 10. due 3 mo 9. 1828 603 45
910 05

c99 William R Rotch & C
For 3/4 ths plaind to this credit 682 54
c118 William J Rupell
For 1/4 plaind to his credit 227 51 910 05

---

c123 Cash Dr to John Harrison
c71 Rec of him 13 Sept on Act 50 "

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9 mo 13 c122 Expense Act Dr to Cash
c123 pd Tins Dellars for 6 candle stands 12 "

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c92 Sundry Acts Dr to Gideon Howland
For net proceeds Invoice 20 casks
Winter Oil sent him 3 mo 5
per Sloop Ann as per his Sales
dated 10 Sept due 8 th Dec 1827 860 42
c99 William R Rotch & C
For 3/4 ths plaind to this credit 645 32
c118 William J Rupell
For 1/4 th plaind to his credit 215 10 860 42

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c122 Expense Act Dr to
c118 William J Rupell
For 5 empty bbls rec per Rodman
from Gid. Howland 33 90

New Bedford Ninth month 1827

123 Cash Dr to Sundry Acts
74 To Stock No six
Rec of Thos Allen for 4 bbls Sum
Oil deliv him 29 March
gauging 134½ nt gal @ 64 s . . 86 08
104 To Stock No Seven
Rec of ditto for 6 bbls deliv same
time gaug 201 nt gs @ 64 s . 128 96 214 04

91 William Coffin Dr to Cash
123 p him on acct 9 mo 17 . . . 100 .

Bought of Wm Rotch Junr Thos Rotch's
share of Ship Barclays cargo of Sperm
Oil about 240 bbls at 65 s at 8. 12 & 16 months
credit with Interest from 15 October
9 mo 14. 1827

41 Sundry Acts Dr to David Anthony
For net proceeds Invoice 32 casks
Sum Oil Stock No 7 sent him
8 th Inst per Sloop Geo. Phebe
Capt West as per this date dated
9 mo 12. due 1 mo 15. 1828 . . 602 32
99 William R Rotch & C
For ¾ ths placed to their credit . 451 74
118 William T Rupell
For ¼ th placed to his credit . 150 58 602 32

69 William P Grinnell Dr to
104 Stock No Seven
For 45 casks Sum Oil
1770 nt gals @ 60 cts . . 1062 "
Less 1 pr ct . . 10 62 1051 38

New Bedford Ninth month 1827

p104	Sundry Acts Dr to Stock No Seven		
p118	William T Russell		
	2 gals Sum Oil 8mo 3	1.50	
	2 ditto Geo Bliss	1.50	
	1 gal Winter	.80	3 80
p99	William R Rotch & Co		
	1 bbl Sum Oil 33½ nt gals @ 60 cts		20 10
	delivd 8mo 8		
p37	Humphrey Russell		
	2 gals Sum Oil 8mo 10		1 50
p36	Abraham Shearman		
	7 gals Sum Oil @ 70 cts 8mo 13		4 90
p47	Nehemiah Leonard		
	1 bbl Sum Oil 33½ nt gals @ 62 cts 8/27		20 77
p78	Abraham Russell		
	5 gals Sum Oil @ 75 8mo 28		3 75
p79	Russell Booth		
	½ gal Sum Oil 8mo 30		37½
p64	Barker & Briggs		
	24 lb W Candles @ 30 cts 8mo 31		7 35
p115	William R Rotch		
	4 gals W. Oil 9mo 14	3.20	3 20
p115	William R Rotch		
	1 bbl Sum Oil delivd Job Otis		
	42½ nt gals @ 62 cts 9/14	26.35	
	1 bbl ditto delivd Leonard Macomber		
	46½ nt gals @ 62 cts	28.83	55 18
p110	Gilbert Russell		
	Jor 2 gals Sum Oil 9/15		1 50
p48	Gray & Kendrick		
	1 bbl Sum Oil 32 nt gls @ 60 cts without bbl 9/15		19 20
p123	Cash Act		
	Rec for Oil retailed	6 38	148 00

New Bedford Ninth month 1827.

74 Sundry Acts Dr to Stock No six
110 Gilbert Russell
1 gal. Winter Oil 8mo 17 - 1 at 9mo 15 1 60
51 Charles Fleeming
5 gals Winter Oil 8mo 17 . . 4 " 5 60

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122 Expense Act Dr to Sundry Acts
79 To Russell Booth
For 1 bbl bbl 62
123 To Cash
pd for 2 loads sea Weed . . 2 "
75 To Job Eddy
For 2 bbls 10 gs candle wick & 50 9mo 1 131 3 93

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6 Bills Receivable Dr to
69 William P Grinnell
For his draft dated 21 Sept at 60 ds
on Fish Grinnell & Co favr & his acpt . . 105 38

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71 John Harrison Dr to Expense Act
122 For balance of Interest due on his
Act calculated to 30 Sept 1827 . . . . 80 39

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71 John Harrisons New Act Dr to
71 His Old Account
For balance transfrd to debit of
New Act due 9mo 30. 1827 . . . . 459 44

---

41 David Anthony Dr to Stock No Seven
104 For Invoice 30 casks Strained
Oil sent him per Sloop George
& Phebe Capt West 9mo 24 -
1174 lb nett gals 692 30
11 mo 3 Red Casks nett proceeds . . . 72 69

New Bedford Ninth month 1827

f83 f104 Samuel C Bunting Dr to Stock No Seven

For Invoice 100 casks Strain'd Oil sent him per Schr Jane Capt Tripp 9 m 11 - 4926½ gls 11 m 9. 1827 Rec Sales not produced . . . 2929 74

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f122 f118 Expense Act Dr to William T Russell

For 202 Oil bbls rec from Gideon Howland 17 Sept . . . 135 40

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f122 f91 Expense Act Dr to William Coffin

For 2200 Candle boxes @ 25 cts furnish'd Oil Factory from 9 m 19. 1826 to 7 m 21. 1827 - the last Invoice taken from Invoice book is 40 boxes for Brig Argus 7 m 21. 1827 . . . 550 "

For 234 Candle boxes taken from Journal, not entered in Invoice book up to this date 9 m 25. . . 5850 608 50

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f91 f91 William Coffin's Old Act Dr to His New Act

For balance due him transferred to Cr of new Act 9 m 25 . . . 124 94

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9 m 28 f115 f104 William R Rotch Dr to Stock No Seven

For 5 boxes Candles sent to Princeton

148 3/4 lbs @ 30 cts . . . 44 40

5 boxes @ 25 cts . . . 1 25 45 65

New Bedford Ninth month 1827

✓ 6	Sundry Acts Dr to Bills Receivable		
	For amt W. P. Grinnells draft on Fish Grinnell & Co dated 21 Sept 1827 60 ds for $1051.38		
✓ 122	Expense Act		
	For discount on the above dft	9 63	
✓ 99	William R Roach & Co		
	For 3/4 ths rec by them	781 32	
✓ 118	William J Rupell		
	For 1/4 th rec by him	260 43	1051 38
✓ 121	Stock No Eight Dr to Sundry Acts		
	For 1302 gals Head matter		
	3207 1/2 " - Body Oil		
	3509 1/2 gals Hd & body Oil bot of Owners Ship Hydaspia at 70 cts - half cash - half 4 mos	2456 65	
✓ 99	William R Roach & Co		
	For 3/4 ths p° by them	1842 49	
✓ 118	William J Rupell		
	For 1/4 th p° by him	614 16	2456 65
	4 mo 28 -		
✓ 100	Sundry Acts Dr to Henry Payson & Co		
	For net proceeds Invoice 50 casks Strained Oil sent them p° Sch Earl 23 Sept as per their Sales dated 27 Sept - due Jany 15. 1828	1576 79	
✓ 99	William R Roach & Co		
	For 3/4 ths placed to their credit	1182 59	
✓ 118	William J Rupell		
	For 1/4 th placed to his credit	394 20	1576 79

New Bedford Tenth month 1827

f 113 Sundry Acts Dr to Fish Grinnell & Co

For net proceeds Invoice 11 casks
dark Winter Oil sent them 19 march
per Sloop Experiment as per their
Sales dated 9 mo 25 due 3 mo 20. 1828 400 70

f 99 William R Roach & Co
For 3/4 ths placed to their credit .. 300 53

f 118 William T Russell
For 1/4 th placed to his credit .. 100 17 400 70

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f 113 Sundry Acts Dr to Fish Grinnell & Co

For net proceeds Invoice 20 casks
Winter Oil Stock no 7. sent them
10 May per Barque Elizabeth
as per their Sales dated 9 mo 25
due 12 mo 25. 1827 892 18

f 99 William R Roach & Co
For 3/4 ths placed to their credit 669 13

f 118 William T Russell
For 1/4 th placed to his credit .. 223 05 892 18

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f 93 William W & Thomas Swain Dr to
Sundry Acts

f 104 To Stock no Seven
For 9 casks strained Oil gauging
2375 gals net @ 60 cts 60 a cts 1425 "

f 121 To Stock no Eight from 10 mo 1
For 36 casks ~~Straining~~ pumped
body Oil containing 4878 net
gals @ 60 cts 2926 80

f 122 To Expense Acct
For casting the above 29 tuns @ 25 cts 7 25 4359 05

New Bedford Tenth month 1827.

Sundry Acts Dr to

93 William & Thomas Swain

For their draft on Saml Hicks Son
of New York dated 10mo 1 2 60 ds
for 9 Casks strained Oil sold them
draft for $1425-

122 Expense Act

For 63 dys discount on the above draft
discounted at B C Bank . . . 13 78

99 William B Rotch & Co

For 3/4 ths bal. due by them . . . 1058 42

118 William J Rupell

For 1/4 th bal. due by him . . . 352 80 1425 "

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121 Stock No Eight Dr to Sundry Acts

For 1963 gals Body
942 " Head
2905 gals N 4 body Oil @ 70 cts 2033 50
purchased of Capt Henry B Gifford
of Brig Minnows Cargo 3 mos 6 cr
half cash - half 4 months . .

99 William B Rotch & Co

For 3/4 ths 1525 13

118 William J Rupell

For 1/4 th 508 37 2033 50

---

126 J H Field of New Orleans Dr to
104 Stock No Seven

For 200 boxes Sperm Candles sent
him 10mo 1. via New York per
Sloop Ann to the care of Fish
Grinnell & Co 56 49 3/4 ds
1mo 31. 1828 Rec sales, included
in Sales 70 casks W. Oil 1744 92
due 13 Apr 1828

New Bedford Tenth month 18 27

121 Sundry Acts Dr to Stock No Eight
For 30 Casks crude body Oil
shipped to London 9 mo 27
per Ship Columbia sailed
from New York 1st Sept - 1/4 th
for at Fish Grinnell & Co &
3/4 ths for at W R Rotch & &
W J Rupsell - amt of Invoice 2422 48

99 William R Rotch & Co
For 3/4 of J G & Co 1/4 th as by them 454 22

118 William J Rupsell
For 1/4 of ditto as by him . . . 151 40

26 Adventure to London
For 3/4 ths of Invoice 1816 86 2422 48

---

105 Sundry Acts Dr to Stock Seven

126 J H Field of New Orleans
For Invoice 70 casks Winter Oil
sent him 27 Sept via New York
per Sloop Experiment to the
care of Fish Grinnell & Co
5022 gals - Inv 31. 1828 Rec Sales . 3441 83
due 13 Apr

10 Adventure to Bremen
per Barque Elizabeth
For 100 boxes Candles shipped
per Pocket 1 to 6 Inc amt of
Invoice - - - - - - 852 17 4294 00

---

41 David Anthony Dr to Stock No Six

74 For Invoice 43 boxes Spurm Candles
sent him per Sloop Henry
10 mo 6 - 1266 1/2 lbs
22 Oct 1830 Rec Sales 5 boxes Candles not pass 31 89
The bal. 38 boxes were delivered to
Robinson Wardell & Co for Sale

New Bedford Tenth month 1827

100 105 Henry Payson & Co Dr to Stock No Seven
For Invoice 47 Casks Winter Oil
sent them 10mo 8 per Sloop Carolina
Capt Howland 2180 per net gals
2mo 9. 1828 Rec Sales net proceeds 1497 70

10mo 9 Sundry Acts Dr to
93 William W & Thomas Swain
133 Cash Act
Rec of them for casting Oil . . 7 25
122 Expense Act
For discount on their draft at 60 ds
for $2926.80. discounted at B C Bank 26 34
99 William R Rotch & Co.
For Amt they rec'd of s draft . . . 1875 "
118 William T Russell
For Amt he received . . . 1018 21 2926 80

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91 William Coffin Dr to Cash
133 per him 10mo 10 Bal. of Act 124 94

10mo 10. Sold George Tyson 150 bbls Winter Oil
at 175 4 Months credit

10mo 9 114 Coombs & Crocker Dr to Stock No Seven
105 For 1bbl Winter Oil 37 net gals @ 75 c . . 27 75

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133 Expense Act Dr to William White Junr & Co
15 For 44 lb Candle with rec 10mo 9 @ 60 c . . 26 40

New Bedford Tenth month 1827-

108	Sundry A/c D/r to Thomas P Ashbridge		
	For net proceeds Invoice 35 casks		
	Sun 6 d Stock no 7 - sent him		
	4 mo 24 per Sch Earl. as per his		
	Sales dated 6 mo 6 - due 1 mo 21. 1828	1121 80	
127	William R Rotch & C		
	For 3/4 ths p/ans to their credit	841 35	
118	William J Russell		
	For 1/4 p/ans to his credit	280 45	1121 80
70	Chapman & Alden D/r to Stock no Seven		
105	For 2 casks Sun 6 d 101 net gals @ 65 cts		65 65
6	Bills Receivable D/r		
71	John Harrison		
	For 1/2 J Russells draft on him		
	dated 12 mo 6 at 60 days from		
	date in favr Fish Grinnell & C		
	which is accepted by W H in		
	New Bedford - for bal. of act		464 94
71	John Harrison D/r to Expense Act		
122	For Interest on bal of his act		
	to 10 mo 12 @ 60 d on W R's draft		
	on him 72 d - - - - -		5 50
122	Expense Act D/r to Cash		
123	p/d postages to 6 mo 1 - - - - -		11 45
113	Fish Grinnell & C D/r to Stock no Seven		
105	For Invoice 230 boxes Sperm Candles		
	sent them 12 mo 6 p/r Sloop Experi-		
	ment 6300 3/4 lbs		
	4 mo 18. 1828 Rec'd Sales net proceeds		1943 05

New Bedford Tenth month 1827

✓ 113	Fish Grinnell & Co Dr to Stock Nº Seven			
✓ 105	For Invoice 4½ casks Winter Oil sent them 12 Oct p. Sloop Experiment 2068 nett gals.			
	12 mo 21. Rec Sales net proceeds			1537 62
✓ 105	Sundry Acts Dr to Stock Nº Seven			
✓ 67	Elizabeth Perry			
	1 gal. Sum Oil 9 mo 22			" 70
✓ 118	William T Russell			
	3 gals Sum Oil 9 mo 27			225
✓ 79	Russell Booth			
	2 gals Sum Oil 9/27			1 50
✓ 124	Doct Paul Spooner			
	2 gals Sum Oil 9/28			1 50
✓ 72	Butler & Allen			
	1 bbl Sum Oil 40½ nett gls	10/1		26 32
✓ 115	William R Roach			
	2 gals Sum Oil deliv Allen Booth			1 50
✓ 81	Ship Midas			
	1 box Candles 28 lbs @ 30 cts box 25 cts 10 mo 5			8 65
✓ 66	Bennet Willcox & Co			
	2 bbls Sum Oil 72 nett gals @ 65 cts	10/6		46 80
✓ 120	Samuel Leonard			
	4 gals Sum Oil @ 75 cts	10/6		3 "
✓ 36	Abraham Shearman Jr & Co			
	2 gals Sum Oil @ 75 cts	10/8		1 50
✓ 110	Gilbert Russell			
	1 gal. Winter Oil	10/9		" 80
✓ 64	William Knights			
	1 bbl Sum Oil 30 nett gls @ 65 cts	19.50		
	Less bbl returned	62		18 88
✓ 37	Humphrey Russell			
	2 gals Sum Oil	10/10	1 50	115 15

New Bedford Tenth Month 1827—

105	Sundry Acts Dr to Stock pr Seven				
109	Joseph R Anthony				
	2 gals Winter Oil		10/11	1 60	
91	William Coffin				
	266 Sum Oil delivd Barker 133 nt 99				
	10 mo 11 — 59½ nt gals @ 65 cts			38 67	
79	Russell Booth				
	½ gal Sum Oil			38	
68	Thomas Riddel				
	166 Sum Oil 31 nt @ 65 cts			20 15	
48	Gray & Kendrick				
	266 Sum Oil 69 nt gals @ 65 cts		10/15	44 85	
123	Cash Act				
	Rec for Oil retailed			28 64	
115	William R Botch				
	7 gals W. Oil @ 80 cts		10/15	5 60	139 89
122	Expense Act Dr to				
112	Pardon Tabor				
	For 18 lbs Candle paper pr 10 mo 9				
	29 lbs ditto		9 mo 24		
	47 lbs @ 12½ cts				60 87
105	Sundry Acts Dr to Stock pr Seven				
42	Gifford & Bonney of Savannah				
	For 22 Casks Strain'd Oil containing				
	1266½ nt gals @ 60 ct 4 mos from 15 Sept			759 60	
106	George Tyson				
	For 33 Casks Winter Oil containing				
	4359 nt gals @ 75 cts 4 mos from 10 inst			3269 25	
42	Gifford & Bonney				
	For 10 boxes Sperm Candles weighing				
	279½ lbs @ 29 cts			81.05	
	10 boxes @ 25 cts			2.50	83 55 4112 40
	4 mos from 15 Sept				

New Bedford Tenth Month 1827

✓106 George Tyson Dr to Apense Acc
✓122 For cartage 17 tuns Whale Oil
@ 25 cts sola thim 4 25

✓114 Coombs & Crocker Dr to Stock Nº Seven
✓105 For 10 bbls Sum Oil
containing 304½ gals net @ 65 cts . . . 197 92
60 dys credit from 16 inst.

✓114 Coombs & Crocker Dr to Stock Nº Seven
✓105 For 6 bbls Sum Oil
containing 232½ net gals @ 65 cts . . . 151 12
60 dys from 19 Oct

✓80 George Brayton Dr to Stock Nº Seven
✓105 For 1 bbl Sum Oil deliv 5 mo
38 gals @ 65 cts 25 70

✓122 Apense Acct Dr to George Brayton
✓80 For his bill of Market casks & sundry
coopering from 3 mo to 9 mo 28. 1827 693 10
Cr by Market casks returnd . . 28 16 664 94

✓80 George Brayton Dr to Cash
✓123 pr thim bal of acct 10 mo 18 . . . 39 24

✓105 Sundry Acts Dr to Stock Nº Seven
✓69 William P Grinnell
For 1½ gals strained Oil @ 60 cts over
& above the quantity for which
he gave a draft on F G & G 9 mo 21 . . 90
✓114 Coombs & Crocker
For 6 bbls strained Oil containing
180½ net gals @ 65 cts . . . 117 32 118 22
60 dys cr from 22d

New Bedford Tenth month 1827-

121 Stock N° Eight D^r to Sundry A^cs

For 5315 gals body
2225 " Head
7540 gals Sperm Oil @ 65 ^s
bot of Wm Rotch Jr & Ship Bar-
clays cargo at 8. 12 & 16 months
credit from 15 Oct^r - - - - 4901 "
Interest on ditto - - - - 296 47
5197 47

127 William R Rotch & C^o
For 3/4 ths - - - - - 3898 11

118 William T Russell
For 1/4 th - - - - - 1299 36 5197 47

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121 Sundry A^cs D^r to Stock N° Eight

41 David Anthony
For Invoice 60 casks strained Oil
sent him 23 Oct^r p^r Sloop Henry
Capt Akin. 2381 nett gals.
11 m^o 3 Red Sales nett proceeds - 1456 14

117 Elisha Hathaway & C^o
For Invoice 50 casks strained Oil
sent them p^r Sloop Traveller
Capt Crowell. 6 Oct^r 25 1933 nett gals.
Jan^y 28 Red Sales nett p^d - - 1026 53

113 Fish Grinnell & C^o
For Invoice 90 casks strained Oil
sent them per Sloop Experiment
Capt Tobey 6 Oct^r 25. 3435 nett gals
4 m^o 18. 1828 Red Sales nett proceeds - 1560 22 4042 89

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127 William R Rotch & C^o D^r to Stock N° Eight

128 For 100 boxes Candles per Barque
Elizabeth rec^d 10 May 1827 - - - 906 92

New Bedford Tenth month 1827

105 Sundry Acts Dr To Stock No Seven
92 Gideon Howland
For Invoice 25 casks Winter
Oil sent him 17th Oct per Sloop
Ann Capt Dunbar 969 net gals.
12mo 21. Rec Sales net proceeds . . 651 62
92 For Invoice 100 boxes Sperm Candles
sent him per Sloop Ann same
time 2852¼ lbs
13 Nov 1828 Rec Sales net proceeds 754 19 1405 81

113 Sundry Acts Dr To
Fish Grinnell & Co
For net proceeds of Invoice 30 casks
Winter Oil Stock No 7. sent them
23 June - as per their Sales dated
10mo 18 - due 11mo 7. 1827 . . . 666 94
For net proceeds of Invoice 500
boxes Sperm Candles Stock No 6
sent them 7 Feby - as per their Sales
dated 10mo 19. 1827. due 8mo 5. 1827 422 7 35
4894 29
127 William R Roth & Co
For ¾ lbs placed to their credit . 3670 72
118 William J Rupell
For ¼ lb date . . . 1223 57 4894 29

41 David Anthony Dr to
121 Stock No Eight
For Invoice 98 casks Strained Oil
sent him 29th Oct per Sloop Geo. & Phebe
Capt West 3739 net gals.
11mo 16. 1827 Rec Sales net proceeds . . . 3309 59

New Bedford Tenth month 1827

121 Stock No Eight Dr to Sundry Accts

For Sperm Oil purchased of sundry persons 9 mo 27 as follows

		Body	Head
Thos Nye	Golconda's cargo	279 6/12	1103
Capt McKinsy	M Smith do	185 9/12	711
Jas Coggeshall	do do	44 9/12	184 6/12
ditto	Triton do	138 8	582
J Russell Jones	Pacific do	286 6/12	1544
Weston Howland	do do	152 7/12	826
		1088 7/12	4950 6/12

15838 gals Head & Body @ 70 cts . . 11086 60

credit from 2 to 8 mo with Interest. on bbl

amt of Interest 257 46

11344 06

127 William R Roach & Co

For their 3/4 shs 8508 05

118 William J Russell

For his 1/4 sh 2836 01 11344 06

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11 mo 3 41 Sundry Accts Dr to David Anthony

For net proceeds of Invoice 30 Casks Strained Oil Stock No 7 sent him 24 Sept per Sloop Geo. & Phebe as per his Sales dated 10 mo 31 due 2 mo 6. 1828 . . . 692 30

127 William R Roach & Co

For 3/4 shs pl and to their credit 519 23

118 William J Russell

For 1/4 sh ditto . . . 173 07 692 30

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102 121 Robert Speir of Milton New York Dr to Stock No Eight

For 2 bbls Strained Oil 62 1/2 nt gals @ 65 cts sent him 11 mo 3 per Sloop Nelson to Albany 40 62

New Bedford Eleventh month 1827

✓ 41	Sundry Acts Dr to David Anthony			
	For net proceeds 60 Casks Strain'd			
	Oil Stock № 8. sent him 10m° 23			
	per Sloop Henry - as per his Sales			
	dated 10m° 31. due 5m° 3. 1828.		1456 14	
✓ 127	William R Rotch & C°			
	For 3/4 ths placed to this credit		1092 10	
✓ 118	William J Rupell			
	For 1/4th ditto		364 04	1456 14

✓ 105	Sundry Acts Dr to Stock № Seven			
✓ 102	Robert Speir of Milton, New York			
	For three Winter Oil 61 gals 1/2 out			
	60 1/2 net gals @ 75 C. sent him			
	11m° 3 p° Sloop Nelson to Albany.		45 37	
✓ 66	Elisha Dunbar & C°			
	For 12 Casks Winter Oil gauging			
	787. wasth 6 gls. - 781 net gals @ 75		585 75	
	4 mos Cr. from 11m° 3 -			631 12

✓ 117	Elisha Hathaway & C° Dr to Stock № Eight			
✓ 121	For Invoice 184 Casks Strain'd Oil			
	sent them 1st Nov. per Sloop Pomona			
	Capt Akin 6305 net gals			
	Jm° 28. 1828 Rec'd Sales net p'ds			3649 56

✓ 92	Gideon Howland Dr to Stock № Eight			
✓ 121	For Invoice 60 casks Strain'd Oil			
	sent him 6 Nov. per Sloop Ann			
	Capt Dunbar 2170 net gals			
	11m° 21 Rec'd Sales net proceeds			1354 87

✓ 122	Expense Act Dr to Cash			
✓ 123	p° Harvey Sellings bill			2 51

New Bedford Eleventh month 1827

127 William R Rotch & Co Dr
Sundry Accounts

128 To Stock No Six
For 25 boxes Sperm Candles rec'd
last Apr. 717¾ lbs @ 29 cts Boxes. 214 39
124 To Ship Napoleon
For bal her acct. 16 40 230 79

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83 Sundry Acts Dr to Samuel C Bunting
For Net proceeds Invoice 100 casks
Straight Oil Stock No 7. sent him
11 Sept per Schr Jane as per his acct
Sales dated 11 mo 6. due 1 mo 9. 1828. 2929 74
127 William R Rotch & Co
For ¾ ths pr and to their credit. 2197 31
118 William T Rupell
For ¼ th ditto. 732 43 2929 74

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121 Stock No Eight Dr to Sundry Acts
For 4380 gals Head
10720 gals Body
15100 gals Sperm Oil pur-
chas'd of James Arnold of Ship
Barclays cargo @ 65 cts. 9815 "
127 William R Rotch & Co
For ¾ ths. 7361 25
118 William T Rupell
For ¼ th. 2453 75 9815 "

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81 Ship Midas Dr to Expense Acct
122 For 53 Oil casks gauging 7656 pr
24346 @ 85 cts. 20655

New Bedford Eleventh month 1827

✓105 Stock N° Seven Dr to Cash
✓123 p^d Geo. Brayton for a bbl of Sum^r
Oil. charg'd to him thro mistake . . . 25 70

✓123 Cash Dr to John C Haskell
✓50 Rec^d of him ant his act 11 m° 13 . . . . 39 76

✓100 Sundry Acts Dr to Henry Payson & C°
For net proceeds of Invoice 50 casks
Sum^r Oil & 130 boxes Sperm Candles
sent them 2 m° 15. 1827 per Sloop
Traveller. of Stock N° 6 — as per
their Sales dated Nov. 6. 1827
due 5 Dec^r 1827 . . . . 1992 50

✓127 William R Botch & C°
For 3/4 ths Island to their credit 1494 37

✓118 William T Russell
For 1/4 th Ditto 498 13 1992 50

✓41 David Anthony Dr to Stock N° Eight
✓121 For Invoice 108 Casks Fall strained
Sperm Oil sent him 11 m° 8
per Sloop Henry Capt Akin
4514 net gals
9 m° 13. 1828 Rec^d Sales net proceeds 2493 27

✓123 Cash Dr to William P Grinnell
69 Rec^d of him for 1 1/2 gals Sum^r Oil 90

✓80 George Brayton Dr to Cash
✓123 For his order to Isaac Bly for one
bag of Sugar — 11 m° 7 . . . . 13 32
For 1 bag Sugar deliver'd M^r Intosh
145 lb @ 9 . . . . 13 05 26 37

New Bedford Eleventh month 1827

p 19 Abraham Barker Dr to
p 105 Stock No Seven

For 17 bbls Fall strained Sperm
Oil containing 5711/2 nt gals @ 65 cts . . 371 47
4 months credit from 11 mo 5 with
interest after 60 days . . .

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p 47 Nehemiah Leonard Dr to
p 122 Capense Act

For Interest on his bill . . . 1 18

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p 6 Bills Receivable Dr to
p 47 Nehemiah Leonard

For his Note dated 15 Nov payable
the 1st of Jany 1828 for bal. of act . . . 248 "
deposited in B C Bank for Collection

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p 122 Capense Act Dr to Cash
p 123 pd Nehe Leonard for ex Oil bbl . . . 1 05

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p 114 Coombs & Crocker Dr to
p 122 Capense Act

For Interest on their act 63 days to
21 Feby 1828 on $494.11 . . . . 3 18
~~deposited in B. C. Bank for collection~~

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p 114 Sundry Acts Dr to Coombs & Crocker
p 70 Chapman & Alden

For 1 bbl Sum Oil Acct to C & Crocker
which was delivered to Chapman
& Alden 3 mo 1827. 32 nt gals @ 68 cts 21 76
p 6 Bills Receivable
For their Note dated 15 Nov. pay e
21st of Feby 1828. for bal. of act. 499 29 521 05
deposited in B. C Bank for collection

New Bedford Eleventh month 1827

✓ 41 Sundry Acts Dr to David Anthony
For nett proceeds Invoice 98 casks
Fall Strained Sperm Oil sent
him 10 mo 29. 1827 p. Sloop Geo. Huber
as per his Sales dated 11 mo 13 1827
due 5 mo 14. 1828. . . . 2309 59

✓ 127 William R Roach & Co
For 3/4 ths placed to their credit. 1732 20

✓ 118 William J Russell
For 1/4 th ditto 577 39 2309 59

✓ 123 Cash Dr to Tob Eddy
✓ 75 Rec of him on acct 11 mo 17 . . . 60 "

✓ 68 William H. Allen Dr to Stock no Eight
✓ 121 For 14 casks Fall strained Oil
481/2 nett gals @ 65 cts 312 97
4 months Cr from 20 Nov.

✓ 6 Bills Receivable Dr
✓ 68 William H. Allen
For his Note dated 20 Nov. at
4 months for 14 casks F. Str. Oil . . . 312 97
deposited in B C Bank for collection

✓ 92 Sundry Acts Dr to Gideon Howland
For nett proceeds Invoice 60 casks Fall
strained Oil sent him 6 Nov. p. Sloop
Ann. as per his Sales dated 16 Nov
due 16 March 1828 . . . . 1354 87

✓ 127 William R Roach & Co
For 3/4 ths placed to their credit . 1016 15

✓ 118 William J Russell
For 1/4 th ditto 338 72 1354 87

New Bedford Eleventh month 1827

121 Sundry Acts D^r to Stock N^o Eight

83 Samuel C Bunting
For Invoice 46 casks Fall Str^d
Oil sent him 11 mo 19 pr Sloop
James Laurens Capt Delano
1798 nett gals.
5 mo 1. 1828 Rec^d Sales nett pds . . 1020 55

41 David Anthony
For Invoice 175 casks Fall Strain^d
Oil sent him 11 mo 19 pr Sloop
Geo. & Phebe Capt West
6226 nett gals.
9 mo 13. 1828 Rec^d Sales nett proceeds 3239 54 4260 09

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6 Sundry Acts D^r to Bills Receivable

122 Expense Act
For discount on 200 $ Bill drafton
Jn^o Harrison sold by Fish
Grinnell & C^o 5 81

127 William W Woolsey & C^o
For 3/4 ths of bal. placed to their
credit by F G & C^o 344 35

129 William T Russell
For 1/4 th ditto 114 78 464 94

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122 Expense Act D^r to Cash
123 p^d Labour getting Oil out of Cellar 5 12
. for boards f^r Ship India . . 3 " 8 12

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121 Sundry Acts D^r to Stock N^o Eight

119 Robert Smith
For 10 bbls Fall Str^d Oil 332 p^r nett gls @ 65 c^s 216 12
4 mo Cr from 23 Nov

94 Ivory H Bartlet
For 10 bbls ditto 357 p^r nett gals @ 65 c^s . . 332 37
4 mo Cr from 23 Nov. 448 49

New Bedford Eleventh month 1827

122 Expense Act Dr to Cash
123 pd Barton Ruggles bill of timber
for slack pins — — — — — — 15 25

19 Abraham Barker Dr to Expense Act
22 For 2 ms Interest on 1711 lbs Oil
amtg to $37.47 — 1 per ct — — — 3 71

6 Bills Receivable Dr to
19 Abraham Barker
For his Note dated 11 mo 5 at 4
months — — — — — — — 375 18
deposited in B C Bank for collection

121 Sundry Acts Dr to Stock no Eight
48 Gray & Kendrick
For 1111 Fall Oil 44½ nt gals @ 65 c 28 92
deliv'd 10 mo 23
For 1111 ditto 10 mo 30 32½ nt gls @ 65 c 21 12 50 04
79 Russell Booth
For 1 gal Sum Oil 10 mo 26 — — — 75
19 Abraham Barker
For 1111 Fall Oil 29½ gls @ 65 c — 19 17
deliv'd 11 mo 3
91 William Coffin
For 2 casks Fall Oil deliv'd
Barker & Briggs 11 mo 19. 76 gls @ 65 c 49 40
78 Abraham Russell
For 5 gals Fall Oil @ 75 11 mo 20 3 75
79 Russell Booth
For 1 gal. Oil deliv B Gifford 11 mo 20 — 75
29 Cornelius Grinnell
For 2 gals Fall Oil 11 mo 22 @ 75 c 1 50 75 32
125 36

New Bedford Eleventh month 1827

105	Sunday Ac^t D^o Stock N^o Seven		
29	Cornelius Grinnell		
	For 3 gals Winter Oil @ 80 c 10 m^o 17	2	40
61	Leonard Macomber		
	For 1811 Sum^r Oil 31½ n^t gals @ 65		
	delir'd 10 m^o 17	20	47
75	Job Eddy		
	For 2 casks Winter Oil 262 n^t gals	196	50
	@ 75 c delir'd 10 m^o 18		
129	William J Russell		
	For 2 gals Winter Oil 10 m^o 19	1	60
110	Gilbert Russell		
	For 2 gals Sum^r Oil @ 75 c 10 m^o 22	1	50
79	Russell Booth		
	For 3 gals Sum^r Oil 10 m^o 24 @ 75 c	2	25
85	Charles Grinnell		
	For 2 gals Sum^r Oil 10 m^o 27 @ 75 c	1	50
51	Charles Fleeming		
	For 5 gals Winter Oil @ 80 c 10 m^o 30	4	"
124	Dor^s Paul Spooner		
	For 6 ℔ Candles @ 35 c 11 m^o 1	2	10
119	Benjamin Russell		
	For 1 Cask Winter Oil 61½ gals @ 78 c	47	97
	delir'd 11 m^o 3		
129	William J Russell		
	For 1 gal. Winter Oil		80
110	Gilbert Russell		
	For 1 gal. Winter Oil		80
115	William R Roth		
	For 7 gals Winter Oil @ 80 c 11 m^o 2	5	60
123	Cash Ac^t		
	Rec^d for 4 gals retailed	3	" 290 49

New Bedford Eleventh month 1827

121	Sundry Acts Dr To Stock No Eight				
129	William J Rupell				
	For 3 gals Sum Oil @ 75 cts	11 mo 3		2 25	
124	Dor Paul Spooner				
	For 2 gals Sum Oil @ 75 cts	11 mo 15		1 50	
36	Abraham Shearman Jr & C				
	For 2 gals Sum Oil @ 75	11 mo 17		1 50	
114	Benjamin Howland				
	For 1½ gals Sum Oil	11 mo 24		1 12	
37	Humphrey Rupell				
	For 2 gals Sum Oil	11 mo 26		1 50	
123	Cash Act				
	Rec for 2 Bbls Sum Oil		47.12		
	8 gals ditto		6.00	53 12	60 99
122	Expense Act Dr To Sundry Acts				
13	To Noel Taber				
	For 9 prompsin bbls @ 62 cts			5 58	
112	To Pardon Taber				
	For 199½ lb Candle paper				
	@ 12 cts	10 mo 22	24.93		
	For 211 0½ ditto @ 12½ cts				
	10 mo 27		26.31	51 24	
123	To Cash Act				
	For 40 bus Coal @ 11 cts			4 44	61 26
110	Gilbert Rupell Dr To Expense Act				
122	For 24 lb Potash @ 7 cts				1 68
61	William H Parker Dr To Expense Act				
122	For 1 bbl Oil Soap 358 lb @ 4 cts				14 32
	Delivered 11 mo 20				

New Bedford Eleventh month 1827

Void

William J Rupell Dr
Rupell Booth
For bal. his ac

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f122 Apense Ac Dr to Rupell Booth
f79 For am[t] his carpenters biw - - - 37 18
Less 16 ℔ bbl ch[d] in his biw
which he has credit for - - - " 62 36 56

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f79 Rupell Booth Dr
f129 William J Rupell
For bal. his ac - - - - - - - - - 25 92

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f31 Ichabod Clapp Dr to Cash
f123 p[d] Rupell Booth for repairs
of gate broken by his teamsmen " 75

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f68 William H Allen Dr to Stock No 8
f121 For 14 casks Fall strained Sperm
Oil 303 net gals @ 65[c]. - - - - - - 326 95
4 months Cr from 11 mo 26

---

f6 Bills Receivable Dr
f119 Robert Smith
For his note dated 23 Nov at
4 Mos for 10 bbls Oil - - - - - - 216 12
Deposited in 1st Bank for Collection

---

f122 Expense Ac Dr to Cash
f123 p[d] Alfred Leonard for copying
50 ps @ 7/- up to 22 Nov - - - - - - 58 91
11 Dec " Wm Spooner for 2 loads wood - - - - 11 "
" Wm Tobey 3 d work on shed - - - - 3 "
72 91

New Bedford Eleventh Month 1827

✓ 6 ✓ 94 Bills Receivable Dr to
Ivory H Bartlet
For his Note dated 23 Nov. at
4 months for 1066 lbs Fall Oil . . . 232 37
deposited in 136 Bank for collection

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void William White Jun & Co

✓ 122 ✓ 15 Expense Act Dr to
William White Jun & Co
For 17 1/4 lbs Wick Yarn @ 60 cts . . . 10 35
vide Nov. 22 -

✓ 70 ✓ 121 Chapman & Alden Dr to Stock No Eight
For 1066 Strained Oil 35 at 68 cts . . . 23 80
delivd in Dec 13 -

✓ 122 ✓ 15 Expense Act Dr to
William White Jun & Co
For 101 lbs wick yarn @ 60 cts . . . 60 60

✓ 126 Sundry Acts Dr to J H Field of New Orleans
For his remittance to Fish Grinnell
& Nov York a draft on De Rham
& Moore of New York at 60 ds for . 1530 61
✓ 127 William R Roth & Co.
For 3/4 ths plaine to this Acct by F G & C 1147 96
✓ 129 William T Rupell
For 1/4 th ditto ditto . . . 382 65 1530 61

✓ 126 ✓ 105 J H Field of New Orleans Dr to
Stock No Seven
For Invoice 200 boxes Candles sent
him per Sch Volant Capt Curtis
11 mo 24. 5882 3/4 lbs
2 mo 2. 1828 Rec Sales not prouncd . . . 1760 64

New Bedford Twelfth month 1828

105	Sundry Acts Dr to Stock No Seven		
100	Henry Payson & Co		
	For Invoice 360 boxes Candles		
	sent them 12mo 13 per Sloop Car-		
	oline Capt Howland 9853/4 lbs		
	Sept 1828 Rec Sales net proceeds	2542 45	
108	Thomas Whitridge		
	For Invoice 50 boxes Spm. Candles		
	sent them 12mo 13 per Sloop Caroline		
	Capt Howland 1434 3/4 lbs		
	Aug 1828 Rec Sales net proceeds	354 12	2896 57
41	David Anthony Dr to Stock No Eight		
121	For Invoice 115 Casks Sall Strained		
	Oil sent him 12mo 17 per Sloop		
	George & Phebe		
	9mo 13. 1828, Rec Sales net proceeds		2558 21
123	Cash Dr to Robert Speirs		
102	Rec of him 12mo 20 Amt his Act		85 99
113	Sundry Acts Dr to Fish Grinnell & Co		
	For net proceeds Invoice 46 casks		
	Winter Oil Stock No 7. sent them		
	12 Oct as per this Sales dated		
	12mo 11 - deliv 2mo 21. 1828	1537 62	
129	William T Russell		
	For 1/4 th pfits to his credit	384 41	
127	William R Roberts & Co		
	For 3/4 ths pfits to this credit	1153 21	1537 62
122	Expense Act Dr to Cash		
12mo 21 123	pd Davis Chase coppers bill		14 "

New Bedford Twelfth month 1827.

✓ P 92	Sundry Acts Dr to Gideon Howland		
	For Nett proceeds of Invoice 25 Casks		
	Winter Oil Stock no 7. sent them		
	176 Vs as per his Sales dated Dec 12		
	due 14 Jany 1828	65162	
✓ P 127	William R Rotch & Co		
	For 3/4 his plant to this credit	48871	
✓ P 129	William J Rupell		
	For 1/4 th ditto	16291	65162
✓ P 123	Cash Acct Dr to Ship Good Return		
✓ P 50	Rec 12 mo 24 of Jas Tripp amt his bill		24236
✓ P 6	Bills Receivable Dr to		
✓ P 68	William H Allen		
	For his Note dated Nov. 26		
	at 4 mos for 14 casks fall Oil		32695
	deposited in Bedford Com'l Bank for collection		
✓ P 122	Expense Acct Dr to Cash		
✓ P 123	pd 1 Boys for 1/2 day coopering 12 mo 28		67
✓ P 123	Cash Dr to Baker & Briggs		
✓ P 64	Rec of them 12 mo 31. in full		735
✓ P 122	Expense Acct Dr to Cash		
✓ P 123	pd Baker & Briggs bill of Wood		11165
✓ P 123	Cash Dr to Charles H Warren		
✓ P 60	Rec by the hands of JR Anthony		
	4 Jany 1828		6 "

New Bedford First Month 1828.

f 119 Sundry Acts Dr to John D Gardner
For net proceeds Invoice 25 casks
Strained Oil Stock n° 7 sent him
20 Apr 1827 as per his Sales dated
Dec 24. 1827 - due 21 Apr 1828 - 907 51

f 127 William R Roth Co
For 3/4 shs - - - - 680 63

f 129 William T Russell
For 1/4 sh - - - - 226 88 907 51

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f 113 Fish Grinnell & Co Dr to Stock n° Six
f 128 For Invoice 200 bbls refined
Spermaceti sent them 1 mo 1 per
Sloop Ann Capt E Dunbar
7247 1/2 lbs
1 mo 24 Rec Sales net proceeds - - - - 1875 79

Void Ent pa 324 David Anthony Dr to Stock n° Eight
For Invoice 115 casks Strained
Oil sent him 12 mo 17. 1827. per
Sloop Geo. & Phebe 4824 1/2 net gals

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f 113 Fish Grinnell & Co Dr to Stock n° Seven
f 105 For Invoice 160 boxes Sperm
Candles sent them 1 mo 1. 1828
per Sloop Ann Capt E Dunbar
4762 net lbs
5 mo 22. 1828 Rec Sales net proceeds - - - 1248 91

---

1 mo f 122 Expense Act Dr to Cash
f 123 P H Nicoll, bill of Rent - - - - 31 28

New Bedford First month 1828

6 Bills Receivable Dr
106 George Tyson
For his Note dated 10 mo 10 at 4 mos 3273 50

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6 Sundry Acts Dr To Bills Receivable
122 Capense Act
For Interest on the following Notes
discounted at Bea for Cow Bank
3 Dec. 1827. viz
Nehem.h Leonards Note for $ 48.32 ds
Geo Tysons do for $ 3273.50 - 72 ds } 47 43
Coombs & Cookes $ 499.29 - 82 ds }
127 William B Rotch Jr
For this Amt rec.d by them - - - 2450 "
129 William J Rupell
For this Amt rec.d by him - - - 1523 36 4020 79

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10 Sundry Acts Dr To Ship Grand Turk
130 Capense Act
For discount on her bill 26 ds - - - 2 67
123 Cash Act
Rec.d of Abm Barker in full Amt 8 619 78 622 45

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125 Bills Payable Dr To Cash
123 p Note to Geo. Brayton - - - - - 600 "

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107 Ship India Dr To Sundry Acts
121 To Stock No Eight
For 15 gals Sum 6 it @ 68 cts - - - 10 20
105 To Stock No Seven
For 11 boxs candles 309½ lb @ 30 cts
& 11 boxs @ 25 cts - - - - 95 65
To Capense Act
130 For 1 bbl Oil Soap 281 lbs @ 4 cts 11 24 117 09

New Bedford First month 1828

		Sundry Acts Dr to Stock No Eight			
P 121					
P 110	Gilbert Russell				
	2 gals. Sum. Oil @ 75		12m° 22	1 50	
P 114	Benjamin Howland				
	1½ gals Sum. Oil @ 75 cts		12m° 29	1 12	
P 132	Abraham Shearman Jr & Co				
	2 gals. Sum. Oil @ 75 cts		12m° 17	1 50	
P 133	Russell Booth				
	1 gal. Sum. Oil deliv'd B Gifford		12m° 18	" 75	
P 32	Allen Booth				
	2 gals Sum. Oil		12m° 19	1 50	
P 119	Robert I Smith				
	1 bbl Sum. Oil 35½ nt gs 68 cts		12m° 20	24 14	
P 29	Cornelius Grinnell				
	2 gals Sum. Oil		12m° 21	1 50	
P 109	Joseph R Anthony				
	4 gals. Sum. Oil @ 75 cts		1m° 1	3 "	
P 111	Griffin Barney				
	1 gal. Sum. Oil		1m° 2	" 75	
P 5	Joseph Rotch				
	1 bbl Sum. Oil 38½ nt gs @ 68 cts				
	for Accushnet Cotton Factory		1m° 5	26 18	
P 123	Cash Act. Rec'd for 1 bbl 36½ gs				
	@ 65 cts $23.72. 13 gs retail'd			33 47	95 41

P 105	Sundry Acts Dr to Stock No Seven				
P 129	William T Russell				
	1 gal. Winter Oil		12m° 15	" 80	
P 51	Charles Fleming				
	5 gals Winter Oil @ 80 cts		12m° 19	4 "	
P 115	William R Rotch				
	7 gals Winter Oil @ 80 cts		12m° 21	5 60	
P 47	Richard Williams				
	2 lb Candles @ 35 cts			" 70	11 10

New Bedford First month 1828

105 Sundry Acts Dr To Stock No Seven

109 Joseph R Anthony

2 gals Winter Oil 1mo 1 1 60

110 Gilbert Russell

1 gal. Winter Oil 1mo 7 " 80 2 40

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130 Expense Act Dr To Pardon Taber

112 For 134 lb Candles paper No 12mo 13

186 ditto 12mo 24

188 ditto 1828 1mo 7

508½ lbs @ 12½ c - - - - - - - 63 56

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130 Sundry Acts Dr To Expense Act

123 Cash Act

Rec for 6¼ lb Soap - - - " 38

42 Pardon Taber

For 122½ lb Old tallow paid by him 4 90

46 Charles McIntosh & Co

Cooper of Ship India

For 50 lb Oil Soap & Co's bill 1827 12mo 15 3 " 8 28

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130 Expense Act Dr To Cash

123 Pd for the following labour

Nathan Reed from 7mo 14 to 10mo 13 1827 79 50

Tho Jowett 7mo 1 10mo 1 90 12

Jno Gilbert making candles 123 72

James Grinnell ditto 69 37

James Bowyer from 7mo 7 to 10mo 13 60 25

Charles Walter 11mo 3 to 12mo 8 43 50

Nathan Reed 10mo 20 to 12mo 31 64 "

Tho Jowett 10mo 6 12mo 31 98 05

Ja Bowyer 10mo 20 12mo 8 48 50

Philip Bailey 10mo 27 12mo 31 50 08

Jno Paun 7mo 1 10mo 1 113 75

Jno Paun 10mo 1 1828 1mo 1 116 09 956 93

New Bedford First Month 1828

130 Apense Act Dr
85 Charles Grinnell
For his bill of boards for shed . . . 96 96

85 Charles Grinnell Dr to Cash
133 pd him 1 mo 9 in full 95 46

109 Joseph R Anthony Dr to Humph'y Russell
37 To amo: his acc't transfered 7 50

107 Ship India Dr to Apense Act
130 To 249 bbls 9/2 gs poor shooks @ 65 c 162 04
434 bbls 22 gs good shooks & casks @ 90 c 391 22
38 Iron bound barrels @ $1 . . 38 "
400 lbs Iron hoops 3 c for hooping
must bbls @ $1 35 per ton . . 25 "
25 bbls for Sand & Clay @ 65 c 16 25 632 51

127 William B Rotch & Co Dr Sundry Acs
37 To Ship Barclay
For bal. his act transferred . . 316 40
51 Charles Fleeming
For ditto ditto 20 "
70 To Chapman & Alden
For ditto ditto 169 31
78 To Abraham Russell
For ditto ditto 11 25
81 To Ship Midas
For ditto ditto 215 20
109 To Joseph R Anthony
For ditto ditto 16 80
115 To William B Rotch
For ditto ditto 168 98 917 94

New Bedford First month 1828

✓129 William T Russell Dr to Sundry Acs
✓50 To Read & Thornton
For amt his act transfered 22 52
✓93 To W W & Thos Swain
For bal. ditto 7 25
✓6 To Bills Receivable
For Nehe Leonards Note dated
30 July 30 ds rec by W T R 221 39
✓ For L. T Wilsons Note dated Sepr
30 ds rec by W T R 147 82 369 21
398 98

✓130 Expense Act Dr to Sundry Acs
✓129 To William T Russell
For 62 Oil bbls from Gideon Howland
New York per Sloop Expr 3 Cr 41 46
For 100 ditto from ditto per ditto
19 Cr 67 06
For 455 ditto per Ship India 25 Sepr 304 60 413 12
✓107 To Ship India
For freight 455 empty bbls from
New York 3 cts 27 30
440 42

✓129 William T Russell Dr to
✓41 David Anthony
For 3 bbls Winter Oil sent D Anthony
10 mo 21. 1826, which he passed to the
credit of W T R 7 25

✓115 William R Roach Dr to
✓61 Leonard Macomber
For Amt his act transfered 46 65

✓123 Cash Act Dr to William T Russell
✓129 For bal. of cash act transfered 1551 42

New Bedford First month 1828

c84 c127 Barque Elizabeth Dr to
William R Roth & Co
For bal. her act transfd 8 10

c130 c123 Capense Act Dr to Cash
p[d] 106 Nyc pr of Oil bbls from
New York per Brig Jonas . 13 20
p[d] Dyre & Richmonds bill of Candle
moulds Zinc trough &c . . 71 87 85 07

c130 c129 Capense Act Dr to
William T Russell
For his services manufacturing
Stock N° Seven 889 31 gallons
at $4 4/4 per tun of 252 gals. 1499 82

c129 c127 William T Russell Dr to
William R Roth & C°
For this amt due from W R R & C to
W T R & now transfd to equal-
ize their 3/4 ths of Stock with
W T R's 1/4 . . . . . 1687 76

c127 c127 William R Roth & Co's Old Act Dr to
Their New Act
For bal. transfd to Cr of new Act 24821 41

c129 c129 William T Russells Old Act Dr to
His New Act
For bal. transfd to Cr of new Act . . 8273 80

c130 c123 Capense Act Dr to Cash
p[d] postage bill to Jany 1. 1828. . . . 15 46

New Bedford First month 1828.

✓123	Cash Dr to Gifford & Bonney		
✓42	Rec'd them 1 mo 15. a check from the U S Bank at Savannah on the U S Bank of New York at on day sight for	941 "	
	Less 7 d discount p^d U.S. Bank	1 10	939 90
✓42	Gifford & Bonney Dr to Cash		
✓123	p^d Lewis Whittemore 1 mo 15 by their order		97 32
✓126	Sundry Acts Dr to J H Field		
	For his remittance to Fish Grinnell & Co of a draft on H W Field of New York at 60 d sight, am^t rec^d 1 mo 10 due 3 mo 14	1020 40	
✓127	William R Roth & Co		
	For 3/4 ths p^d and to this a/c	765 30	
✓129	William T Russell		
	For 1/4 th ditto	255 10	1020 40
✓123	Cash Dr to Noel Taber		
✓13	Rec'd of him 17 12 mo bal. his a/c		16 73
✓130	Capense Act Dr to Joseph Brownell		
✓78	For a/c^t his blacksmiths bill		67 85
✓133	Sundry Acts Dr to Cash		
✓78	Joseph Brownell		
	p^d him 1 mo 18 in full	66 35	
✓130	Capense Act		
	p^d Eli Haskell gauging bill	9 52	
	p^d Wm^m Tabers bill of bungs	13 86	31 44
	p^d Jn^o Akin p^t 1 cask potash	44	
	p^d J Loring for 3 Rivets	7 62	

New Bedford First month 1828

f130 Expense Act Dr to Allen Booth
f32 For 11 loads saw wood @ 75 ℔ for shed — 8 25

f32 Allen Booth Dr to Sundry Acts
f130 To Expense Act
For 7 ℔ Oil Soap @ 6 cs — 42
f123 To Cash Act
pr him 1 mo 21 in full — 6 33 6 75

f123 Cash Act Dr to Benjamin Rupsell
f119 Rec am t his act 1 mo 21 — 47 97

f130 Expense Act Dr to
f129 William T Rupsell
For 4 Casks of pot ashes charged
to him by E Hathaway & Co — 97 21

f113 Sundry Acts Dr to Fish Grinnell & Co
For nt proceeds 197 boxes refined
Spermaceti (shipped for 200
boxes thro' mistake) sent them
per Sloop Ann Capt E Dunbar
1 mo 1. 1828 — as per their Sales dated
1 mo 19. due 1 mo 19. 1828 — 1875 79
f127 William R Rotch & Co
For 3/4 ths pl'd to his credit 1406 84
f129 William T Rupsell
For 1/4 th pl'd to his credit 468 95 1875 79

f130 Expense Act Dr to Cash
f123 pr Henry Taber freight bill
pr Sloop Experiment from
New York for 1827 — 205 50

New Bedford First Month 1828

121 Stock No Eight Dr To Sundry Acts

For 9874½ gals Body
4414 " Head
14288½ gals Head & Body Oil
purchased of Haydon Coggeshall
& Barker & Briggs of Ship
Mercurys Cargo @ 65 cts viz.
of Haydon Coggeshall 10716/291
Nº Hbody @ 65 cts for which WR Hº
& WJR gave their joint Notes dated
24 Jany @ 6 months, with interest added
2 notes of same date each for
$3589.09 — — — — 7178 18
Of Barker & Briggs 3572 gals Head
Body @ 65 cts for which WR RB
& WJR gave their joint Notes
dated 1st Feby @ 8 months with Int added 2415 84
9594 02

127 William R Roch Hº
For ¾ Hs — — — 7195 52

129 William J Rupell
For ¼ Hs — — — — 2398 50 9594 02

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130 Expense Act Dr To Cash
123 pd for hoisting Oil casks — — — — — — — " 82

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126 I H Field Dr To Sundry Acts
130 To Expense Act
For 2pc Int on $1020.40 Amt his remittance to Fish Grinnell Hº as per
his letter dated 31 Dec 1828 — being
the diff. of Exchange — — — 20 40

105 To Stock No Seven
For 3 Casks Winter Oil not included
in his Sales of Invoice of 70 casks
dated his 27 Sept. 1827 — — — 165 09 185 49

New Bedford First month 1828

void Entered pa 333 — Sundry Acts Dr to J H Field of N Orleans
For his remittance to Fish Grinnell & Co
as per his letter dated 31 Dec 1827 — 1020 40
William R Roth & Co
For 3/4 placed to this credit
by F G & Co — 765 30
William J Rupell
For 1/4 do ditto — 255 10 — 1020 40

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c 123 c 6 — Cash Dr to Bills Receivable
Rec for the following Notes
discounted at B C. Bank
Wm H Allen — 312 97
ditto — 326 95
J H Bartlett — 232 37
Robt Smith — 216 12
Abm Baker — 375 18 — 1463 59

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c 130 c 123 — Expense Act Dr to Cash
p discount on Notes entered
above 1 mo 31 — 13 02

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c 130 c 123 — Expense Act Dr to Cash
p Chs Wood 2 mo 2. freight &
Basket casks from New York
per Brig Rodman — 23 92

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2 mo 2 c 127 c 123 — William R Roth & Co Dr to Cash
For this amt due from W R Roth & Co.
to W J Rupell — $1200 of which
is supposed due for balance of
Candle Work, Acct & $300, towards
Ship Indies outfits — 1500 "

New Bedford second month 1828

2mo 5 C 130 Expense Act Dr to Cash
C 133 pd Alpus Gibbs bill of Iron
Hoops & nails 38 41

C 61 William H. Parker Dr to Expense Act
C 130 For part of a bbl Oil Soap
delivd last Dec 16 lbs @ 4 cts 6 44

Sundry Acts Dr to
C 83 Samuel C Bunting
For net proceeds Invoice 100 boxes
Candles Stock No 5 sent him
6mo 17. 1826 per Schr Jane Capt
Tripp. as per his Sales dated 1mo 26
1828 - due 7mo 8. 1827 . . . 857 68
C 127 William R Roten & Co
For 3/4 lbs . . . 640 26
C 129 William T Russell
For 1/4 lb 214 42 857 68

C 100 Henry Payson & Co Dr to Stock No Seven
C 105 For Invoice 20 Casks Winter Oil
sent them 11mo 1. 1827 per Schr
Earl Capt Bradford 1433 nett gl
2mo 25. 1828 Red Sales net proceeds . 1063 35
For Invoice 100 boxes Sperm Candles
sent them 11mo 1. 1827 per Schr
Earl Capt Bradford 2746 1/4 lbs.
2mo 25. 1828 Red Sales net proceeds . 864 90
For Invoice 100 boxes Sperm Candles
sent them 2mo 5. 1828 per Sloop
Caroline Capt Ricketson 3058 1/2 lbs.
Sept 1828 Red Sales net proceeds 782 15 2710 40

New Bedford Second Month 1828.

105 Sundry Acts Dr to Stock No Seven
100 Henry Payson & Co
For Invoice 40 casks Winter
Oil sent them per Sloop Caroline
Capt Rickerson 2 mo 4. 1828
2207 net gals.
21 Apr 1828 Rec Sales net proceeds 1427 17

126 J. H. Field of New Orleans
For 200 boxes Sperm Candles sent
him via New York per Sloop
Ann Capt B Dunbar to be re-
shipped from thence by Fish
Grinnell & Co. 5912 3/4 lbs
28 Apr 1828 Rec Sales net proceeds 1627 08 3054 25

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126 J. H. Field of New Orleans Dr to
121 Stock No Eight
For 25 firkins Winter Oil sent him
via New York per Sloop Ann
Capt B Dunbar 2 mo 4. to be re-
shipped from thence by Fish
Grinnell & Co. 1564 net gals.
21 May Rec Sales net proceeds - - - - 1007 20
due 29 Sept -

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31 Ichabod Clapp Dr to Cash
123 pd him 2 mo 6 on Act. - - - - - - 150 "

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91 William Coffin Dr to Cash
123 pd him 2 mo 6 on Act. - - - - - - 75 "

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130 Expense Act Dr to Cash
123 pd Capt Jos. Allen freight bill
per Sloop Ann for 1827. - - - - 74 16

New Bedford Second Month 1828

✓130	Expense Act Dr to Cash		
✓134	pd Coombs & Crocker 2 mo 7. Wharfage		
	bill at Central Wharf for 1827		139 39
✓100	Sundry Acts Dr to		
	Henry Payson & Co		
	For net proceeds Invoice 47 Casks		
	Winter Oil sent them Oct 8. 1827		
	per Sloop Carolina, as per their		
	Sales dated 31 Dec. 1827, due 1 1828 mo next	1497 70	
✓127	William R Rotch & Co		
	For 3/4 ths pd as to their credit	1123 27	
✓129	William J Russell		
	For 1/4 th ditto	374 43	1497 70
✓120	Samuel Leonard Dr to		
✓72	Butler Allen		
	pd his order to Butler & Allen		50 "
✓134	Cash Dr to Butler & Allen		
✓72	Rec of them 2 mo 9. bal of Act		43 82
✓130	Expense Act Dr to Cash		
✓134	pd Butler & Allen for twine		" 50
✓121	Stock No Eight Dr to Sundry Acts		
	For 220 1/2 gals Head matter		
	4937 " " Body		
	7146 1/2 gals Sperm Oil bot of Jno		
	Coggeshall Junr of Ship Mercurys Cargo		
	265 d 6 mo with interest	4645 23	
	6 mo 13 d interest on do	141 67	
✓127	To William R Rotch & Co	4786 90	
	For 3/4 ths	3590 18	
✓129	To William J Russell		
	For 1/4 th	1196 72	4786 90

New Bedford Second month 1828

C130 Expense Act Dr to Cash
C134 For the following charges in Fish
Grinnell Hoxsie & with W Rupell
on act of Candle works –
Cartage 200 boxes Candles 20 "
prem. of Insurance on Oil ship'd
to London per Ship Columbia 20 06
Carting 70 casks Oil – – – 17 50
do 30 do – – – 2 11
prem. of Insurance on Spermaceti
ship'd to Marseilles – – – 61 25
postage &c by F G & C° & Henry
Payson & C° – – – – 267 123 59

C115 William R Rotch Dr to Stock N° Seven
C105 For 1 bbl. Winter Oil 2m° 12 sent
to Princeton 27 nt gals @ 70 c – – – 18 90

C139 William J Rupell Dr to
C39 Henry P Willis
For amt his private bill – – – 14 "
" do bill against Ship India 14 " 28 "

C130 Expense Act Dr to
C31 Ichabod Clapp
For Cartage of Stock N° Seven to &
from Candle works 88931 gals
@ 50 c per ton – – – – 176 45
For his bill carting Sundries for 1827 – – 77 91
254 36

C119 Benjamin Rupell Dr to
C130 Expense Act
For 3064 lbs Old Iron @ 1½ c – – – 45 96

New Bedford Second Month 1828

f130 Capense Acct Dr to Cash
f134 pr Jno Gilbert balance due him
for making candles 23 by 18. as per
petty Ledger 17 14

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f129 William T Russell Dr to
f107 Ship Indian
For bal. his act due 6mo 23. 1828 . . . . 722 30

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f105 Sundry Acct Dr to Stock no Seven
f92 Gideon Howland
To Invoice 20 tierces Winter Oil
sent him 2mo 20 per Sloop Experiment Capt Tabor 1231 nt gals.
Sep Red Sales nt proceeds . 742 81
f113 Fish Grinnell & Co
To Invoice 20 tierces Winter Oil
sent them 3mo 20 per Sloop
Experiment capt Tabor 1202 nt gals.
5mo 21. 1828 Red Sales nt proceeds 770 18 1512 99

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f136 Adventure to London no 2 Dr to
Sundry Accounts
f105 To Stock no Seven
To 170 gals Oil @ 60 s . . 102 "
f131 To Stock no Eight
To 3804 gals Ditto @ 60 s 3482 40 3584 40
The above Oil was shipped to Fish
Grinnell & Co New York per Sloop
Experiment to be reshipped by them
to London per Ship Corinthian
consigned to George Wildes & Co

New Bedford Second month 1828

C134 Cash Acct Dr
C61 William H Parker
Rec of him 2mo 21. in full 46 78

C130 Capense Acct Dr to Elisha Dunbar & Co
C66 For his bill of Iron &c 17 74

C31 Ichabod Clapp Dr to Cash
C134 pd him 2mo 22 bal. of acct 103 61

C31 Ichabod Clapp Dr to Capense Acct
C130 For 9¼ tuns of Oil left on the wharf of Stock No 8. the cartage of which he has credit for which is now charg'd to him to balance it 9¼ tuns @ 50 . . . . . 4 62

C130 Capense Acct Dr to Cash
C134 pd Ich Clapp cartage 9¼ tuns Oil @ 1/2 from wharf to Clapp Experiment 156 1 56

C100 Sundry Accts Dr to Henry Payson & Co
For Net proceeds Invoice 100 boxes Candles Stock No 7. sent them 1st Nov. 1827 per Sch Earl Capt Broadford as per their Sales dated 31 Dec 1827 due 4 Jun 1828 . . . . . 864 90
For Net proceeds Invoice 20 Casks Winter Oil sent them same time as above as per Sales dated 16 Feby 1828 due May 21 . . . 1063 35
1928 25

C127 William R Rotch & Co for ¾th 1446 19
C129 William J Rotch for ¼th 482 06 1928 25

New Bedford Second Month 1828

Sundry Acts Dr to

26 Adventure to London

For net proceeds 30 casks crude
body Oil shipped to London
9 mo 27. 1827 per Ship Columbia
in Co with Fish Grinnell & Co

127 William R Rotch & Co
For 3/4 ths pr land to their credit
by Fish Grinnell & Co . . 1340 87

129 William J Rupell
For 1/4 th ditto 446 96 1787 83

Third Month 1828

134 Cash Dr to Elisha Dunbar & Co
66 Rec of them 3 mo 3 for 12 Casses
Winter Oil sold them 11 mo 3 1827 . . . .

Rec'd Dec entry fo 346

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129 William J Rupell Dr
48 Gray & Kendrick
For amt their act 114 09

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130 Capense Act Dr to Cash
134 Pd Gray & Kendrick for nails . . . 11 24

---

82 Isaac Manchester Dr
129 William J Rupell
For Amt his bill against Capt Wm
Hammond in Aug 1825, credited
him twice thro' mistake 15 96

---

130 Capense Act Dr to Gilbert Rupell
110 For rent of land under north shed
3 years to Jany 1. 1828 @ $5 . . . 15 "

New Bedford Third month 1828.

121	Sundry A/c Dr to Stock No Eight			
129	William Russell			
	3 gals Sum Oil 1 mo 8	375	225	
	3 do 2 mo 1	"	225	450
135 185	Humphrey Russell			
	2 gals Sum Oil 1 mo 11			150
133	Russell Booth			
	3 gals Sum Oil 1 mo 11		225	
	1 do deliv Gifford 1 mo 31		" 75	
	3 do 2 mo 23		225	
	1 do " 25		" 75	600
132	Abraham Shearman Jr & Co			
	2 gals Sum Oil 1 mo 14			150
110	Gilbert Russell			
	2 gals Sum Oil 1 mo 14		150	
	2 do 2 mo 12		150	
	1 do Wistu 2 mo 26		" 80	380
78	Abraham Russell			
	5 gals Sum Oil 1 mo 15			375
120	Samuel Leonard			
	4 gals Sum Oil 1 mo 16			3 "
18	Timothy Howland			
	1 gal Sum Oil 1 mo 17			" 75
34	Capt William Hammond			
	2 gals Sum Oil 1 mo 17			150
29	Cornelius Grinnell 2 gls W. Oil 2 mo 25			150
78	Joseph Brownell			
	2 gals Sum Oil 1 mo 24			150
85	Charles Grinnell			
	2 gals Sum Oil 1 mo 25			150
114	Benjamin Howland			
	1½ gals Sum Oil 2 mo 6			112
109	Joseph R Anthony			
	4 gals Sum Oil 2 mo 10			3 "
134	Cash A/c Rec'd per Statement			7.12
				42 04

New Bedford Third month 1828

105 Sundry Acts Dr to Stock no Seven

29 Cornelius Grinnell
2 gals Winter Oil 1 mo 19 . . . . . 1 60

129 William T Russell
1 gal. Winter Oil 1 mo 19 " 80
1 do 2 mo 8 " 80
3 Sum " 96 2 25 3 85

115 William R Roth
7 gals Winter Oil 1 mo 19 @ 80 cts 5 60

110 Gilbert Russell
1 gal. Winter Oil 1 mo 21 . . " 80
1 do 2 mo 8 . . " 80 1 60

111 Griffin Barney
1 gal. Sum Oil 2 mo 6 . . . . . " 75

133 Russell Booth
½ gal. Sum Oil 2 mo 6 . . . . . " 38

109 Joseph R Anthony
2 gals Winter Oil 2 mo 10 . . . . . 1 60

51 Charles Fleeming
5 gals Winter Oil @ 80 cts 2 mo 14 . . . . 4 "

13 Noel Taber
13 gals Sum Oil @ 70 cts 2 mo 26 . . . . 9 10

135 Humphrey Russell
2 gals Sum Oil @ 75 cts 3 mo 4 . . . . 1 50

134 Cash Acct
Rec for Oil retailed 2 qts 1 50
31 48

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134 Cash Dr to Sundry Acts

130 To Expense Act
Rec for 16 lb Oil Soap @ 6 cts 1 "

114 To Benjamin Howland
Rec by Jno Paun 2 mo 6 . . . 4 " 5 "

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130 Expense Act Dr to William R Roth

115 For 5 half bbls @ 25 cts 1 25

New Bedford Third month 1828-

	129	William J Rupell Dr to	
	66	Elisha Dunbar & Co	
		For bal. this a/c transferred	653 29
	129	William J Rupell Dr to	
	75	Job Eddy	
		For bal. his a/c transferred	235 42
	130	Expense A/c Dr to Job Eddy	
	129	William J Rupell	
		For error in settlement of E Dunbar & Co a/c in the charge of Oil Soap they having deducted the charge from this bill. the bal. of which was credited them existed of whole amt. the Soap having been ch to them previous	10 88
	130	Expense A/c Dr to Rupell Booth	
	133	For amt his carpenters bill	32 87
	133	Rupell Booth Dr to Cash	
	134	p/ him bal. of a/c	25 74
3 mo 8	134	Cash Dr to Benjamin Rupell	
	119	Rd amt bill of Old iron	45 96
	129	William J Rupell Dr to	
	36	James Bosworth	
		For balance his a/c	109 38
	83	Samuel C Bunting Dr to Stock n/ Seven	
	105	For Invoice 22 hhds Winter Oil sent him 10 March per Sch Jane 1322 nt gals 4 mo 1. 1828 Rec Sales nt proceeds	823 22

New Bedford Third month 1828

134 95	Cash Dr to John R Harwood		
	For his remittance Jno Hopkins draft on Jno D Peters Boston dated Norfolk 6th March at 10 d sight. for Jno Irving	365 53	
	For do Jno Hopkins draft on Edw D Peters Boston dated 6 Mar at sight for Jno R Harwood for	20 51	386 06
106 130	Cornelius Grinnell Junr Dr to Expense Act		
	For Interest on $32.75. 11 mos		1 25
134 106	Cash Dr to Cornelius Grinnell Junr		
	Rec of him 3 mo 21. in full		24 "
130 134	Expense Act Dr to Cash		
	pd Warren Maxfield Masons bill	60 41	
	" W T R for bricks &c	7 37	67 78
95 130	John R Harwood Dr to Expense Act		
	For bal. of interest on Sales 150 boxes Candles as per his Act		24 96
3 mo 24 95 134	John R Harwood Dr to Cash		
	Remitted him W T Russells draft on H Payson & Co for bal. of Act		49 18
130	Expense Act Dr to Cash		
4 mo 18 134	pd Postage bill to 4 mo 1	20 28	
	" Davis Chase coopering Oil	7 25	27 53
39 134	Henry P Willis Dr to Cash		
	pd him 4 mo 18 bal. of Act		12 28

New Bedford Fourth month 1828.

113 Sundry Acts Dr to Fish Grinnell & Co.
For net proceeds Invoice 230 boxes
Candles stock No 7. sent them
12 Oct 1827 as per their Sales dated
4 mo. 14. 1828 - due 2 mo 7. 1828 - - 1943 05

127 William R Rotch & Co
For 3/4ths placed to their credit 1457 29

129 William T Russell
For 1/4th ditto - - - - - 485 76 1943 05

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113 Sundry Acts Dr to Fish Grinnell & Co
For net proceeds Invoice 90 Casks
Strained Oil Stock No 8 sent them
25 Oct 1827 as per their Sales dated
4 mo 12. 1828 - due 6 mo 5. 1828 - - 1560 22

127 William R Rotch & Co
For 3/4ths placed to their credit 1170 17

129 William T Russell
For 1/4th ditto - - - - - 390 05 1560 22

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83 Sundry Acts Dr to Samuel C Bunting
For net proceeds Invoice 22 Tierces
Winter Oil sent him 3 mo 10. 1828
as per his Sales dated 3 mo 26. 1828
due 8 mo 28. 1828 - - - - - 823 22

127 William R Rotch & Co
For 3/4ths placed to their credit 617 42

129 William T Russell
For 1/4th ditto - - - - - 205 80 823 22

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112 Pardon Tabor Dr to Bills Payable
125 For W T Russell Note dated
21 Apr at 60 ds for bal. of Act - - - 170 77

New Bedford Fourth month 1828.

✓ P 100 Sundry Acts Dr to
Henry Payson & Co
For net proceeds Invoice 40 Casks
Winter Oil Stock No 7. sent them
4 Feby. 1828. as per their Sales dated
14 Apl 1828, due 20 Nov. 1828. . 1427 17

✓ P 127 William R Rotch & Co
For 3/4ths placed to their credit . . 1070 38

✓ P 129 William T Russell
For 1/4 ditto 356 79 1427 17

✓ P 113 Sundry Acts Dr to Fish Grinnell & Co
For net proceeds Invoice 30 Casks
Sum Oil sent them 19 Apl 1827
as per their Sales dated 3 mo 26. 1828
due 10 mo 6. 1827. . . . 1099 23

✓ P 127 William R Rotch & Co
For 3/4ths placed to their credit . . 824 42

✓ P 129 William T Russell
For 1/4th ditto 274 81 1099 23

✓ P 113 Sundry Acts Dr to Fish Grinnell & Co
For net proceeds 100 Casks Sum Oil
Stock No 7. sent them 10 May 1827
as per their Sales dated 3 mo 26, 1828
due 4 mo 5. 1828. . . . 3621 81

✓ P 127 William R Rotch & Co
For 3/4ths placed to their credit 2716 36

✓ P 129 William T Rupsell
For 1/4th ditto . . . 905 45 3621 81

New Bedford Fourth month 1828

4mo 28/126 Sundry Acts Dr to J H Field
For his remittance to Fish Grinnell
H & J & B Bells draft on Stacy
& Phips dtd 6 mo 29. for 1030 93

/127 William R Rotch & Co
For 3/4 ths placed to their credit 773 20

/129 William J Russell
For 1/4 th ditto 257 73 1030 93

/113 Fish Grinnell & Co Dr to Stock No 8
/121 For Invoice 30 casks Winter
Oil sent them 4 mo 28. per
Sloop Experiment capt Tabor
1322 1/2 net gals
8 mo 12 Rec Sales net pas 821 41

36/130 Expense Act Dr to
/84 Barque Elizabeth
For 1950 gals Oil pipes 6 bbls 28 1/2 gs
@ 65 cts 40 22
18 Nett bbls @ 25 cts 4 50 44 72

/83 Sundry Acts Dr to Samuel C Bunting
For net proceeds Invoice 46 casks
shained Oil Stock No 8 sent him
19 Nov. 1827 - as per his Sales dtd
4 mo 26. 1828 - due 7 mo 8. 1020 55

/127 William R Rotch & Co
For 3/4 ths 765 42

/129 William J Russell
For 1/4 th 255 13 1020 55

/130 Expense Act Dr to Cash
/134 pd Barstow & Ruggles bill of timber
for taught pins 5 mo 5 80 97

New Bedford Fifth month 1828.

P 130 Expense Act Dr to
P 91 William Coffin

For 2040 Candle boxes @ 25 ℔ furnish'd Oil Factory from 7 mo 21 1827 to 2 mo 5. 1828. The last Invoice taken from Invoice book is 200 boxes sent J H Filed 2 mo 5. 1828 . . . 510 "

For 52 boxes taken from Journal not Invoiced to same time . . . 13 "

Less 1 ℔ per box on 157 boxes furnish'd for Spermaceti Cake, they being old boxes of poor quality say . . 13 " 510 "

P 136 Adventure to London No 3 Dr
P 121 Stock No Eight

For Invoice 29 Casks strained Oil shipped to London per Ship Brighton Capt Sebor, via New York per Sloop Ann to care Fish Grinnell & Co
3202 net gals @ 60 cs 1921 20

P 92 Gideon Howland Dr to Stock No Eight
P 121 For Invoice 10 bbls strained Oil 1 bbl Winter Oil sent him 5 mo 10 per Sloop Ann. 338 gl Str.d 33 gl Winter 6 mo 19 Red Acks net proceeds 206 43

P 91 William Coffin Dr to Sundry Acts
P 130 To Expense Act
For discount on $346 @ 2 p.c Ct for Cash 6 92
P 134 To Cash
p him balance . . . 340 01 346 93

New Bedford Fifth month 1828.

121	Sundry Acts Dr to Stock No Eight			
85	William Howland			
	For 1 gal. Sum Oil 2mo 16			" 75
129	William T Russell			
	For 1 gal. W. Oil	3mo 5	" 80	
	3 gals S. Oil	4mo 18	2 25	
	1 gal. W. Oil	" 19	" 80	3 85
124	Dor Paul Spooner			
	2 gals S. Oil	3mo 6	1 50	
	2 ditto	4mo 18	1 50	3 "
120	Samuel Leonard			
	4 gals Sum Oil	3mo 8	3 "	
	4 ditto	5mo 7	3 "	6 "
85	Charles Grinnell			
	2 gals. S. Oil	3mo 10		1 50
110	Gilbert Russell			
	2 gals S. Oil	3mo 13	1 50	
	1 " W. do	" "	" 80	
	1 " W. do	4mo 1	" 80	
	2 " S. do	" 21	1 50	
	1 " W. do	" "	" 80	5 40
134	Cash Acct			
	For 6½ gs retail @ 75 c			4 87
115	William R Rotch			
	For 2 bbls Winter Oil sent to			
	Princetown 3mo 15 - 58 gs nt @ 70 cts		40 60	
	For 1 bbl dark Sum dble. Pelag			
	Clark 3mo 17 - 28½ gs nt @ 60 cts		17 10	
	6½ gs W. Oil @ 80 cts	4mo 9	5 20	62 90
109	Joseph R Anthony			
	4 gals. S. Oil	3mo 22	3 "	
	2 " W do	" "	1 60	4 60
114	Benjamin Howland			
	1½ gs Sum Oil @ 75 cts	3mo 26		1 12½
				93 99

New Bedford Fifth month 1828 –

121	Sundry Acts D^to Stock n^o Eight				
78	Abraham Russell				
	5 gals S. Oil @ 75 c	4 m^o 10			375
133	Russell Booth				
	4 gals S. Oil	" 18	3 "		
75	Job Eddy				
	1 gal. S. Oil	" 18	" 75		
34	Capt William Hammond				
	2 gls W. Oil @ 80 c	4 m^o 21	1 60		535
64	Barker & Briggs				
	1 bbl S. Oil 35 nt gls @ 62 c	4 m^o 23	21 70		
	Refund 2 gls @ 62 c		1 40		930
94	Ivory H. Bartlet				
	10 bbls S. Oil 369 lb nt gls @ 60 c				
	4 mos Cr from 4 m^o 30				221 70
82	Dyre & Richmond				
	12 lbs Oil Soap @ 6 c for T. Dyre 5 m^o 7				" 72
89	Philip Gray				
	10 bbls Sum. Oil 295 gls nt @ 60 c				
	4 mos Cr from 5 m^o 7				177 "
135	Humphrey Russell				
	2 gals S. Oil	4 m^o 13			1 50
25	Joseph Ricketson				
	22½ lbs Soap @ 6 c	4 m^o 13			1 35
					420 67
130	Capens Acts D^to Russell Booth				
133	For 2 empty bbls @ 62 c				1 24
67	William T. Hawes D^to Stock n^o Eight				
121	For 3 gals S. Oil @ 75 c	3 m^o 29			2 25
109	Joseph R. Anthony D^to Stock n^o Eight				
121	For 1 bbl S. Oil delivd Phly Gray				
	33½ nt gls @ 62	5 m^o 13			20 77
	For Burbank –				

New Bedford Fifth month 1828.

131 Bills Receivable D^r to
89 Philip Gray
For his note dated 7 May at
4 mo^s for 10 bbls S. Oil . . . . . 177 "

111 Griffin Barney D^r to Stock N^o Eight
121 For 1 gal. S. Oil 4 m^o . . . . . " 75

130 Expense Act D^r to Ivory H Bartlett
94 For his bill casting 2 12

15 William White Jun^r & C^o D^r to
134 Cash
p^d them 5 m^o 17 in full 132 75

131 Bills Receivable D^r to
94 Ivory H Bartlett
For his Note dated 30 April
at 4 Months for 10 bbls S. Oil . . . 221 70

134 Cash D^r to Ivory H Bartlett
94 Rec^d by W J R 5 m^o 17 bal. of act . . . " 46

113 Sundry A^cts D^r to Fish Grinnell & C^o
For net proceeds Invoice 20 Casks
Winter Oil sent them 20 Feby. as per
their Sales dated 5 m^o 17. 1828 due
10 m^o 25. 1828 . . . . . 770 18

127 William R Rotch & C^o
For 3/4 ths p^d and to their credit . 577 63

129 William T Russell
For 1/4 th ditto 192 55 770 18

New Bedford Fifth month 1828.

113 Sundry Acts Dr to Fish Grinnell & Co
For net proceeds Invoice 160
boxes Sperm Candles sent them
1 mo 1. 1828 per Sloop Ann as per
their Sales dated 5 mo 19.
due 9 mo 11. 1828 1248 91

127 William R Rotch & Co
For 3/4 ths placed to their credit 936 68

129 William T Russell
For 1/4 th ditto 312 23 1248 91

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130 Expense Act Dr to Cash
134 p^d hoisting casks in Stow Stow .75
" ditto ditto .95
1 70

I agree to sell to Wm R Rotch & Wm T Russell
Five hundred barrels Sperm Oil. 250 bbls from
Ship Wm & Eliza's Cargo & 250 bbls from Ship Sophia's
cargo or the whole 500 bbls from ~~either of them~~ Ship Sophia's cargo -
~~that shall~~ Ship arrive first, at their option. the Oil to be delivered
to them on the arrival of s^d Ships at 60 c^s per gallon -
They advancing for the same 9450 dolls. in such
sums at different times as I may want it. For all
sums I shall receive of them I will allow them
interest at the rate of 6 p^r c^t per annum from the time
of receiving it to the time the Oil is delivered -
And in case any accident should happen to the
Ships or either of them to prevent their return
all monies received by me I will return to them
with interest -
New Bedford 2 June 1828. - Jo^s Rotch

New Bedford Sixth month 1828–

Rec'd of W R Rotch & W T Russell Two thousand dollars on account of Sperm Oil sold them
New Bedford 2 June, 1828. – Jos Rotch

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5 Joseph Rotch Dr To Sundry Acts
127 William R Rotch & Co
For this Amt pd by them 6 mo 1 to
Jos Rotch on acct of Sperm Oil
purchas'd of him . . . . . 1500 "
129 To William T Russell
For this Amt pd ditto for ditto . . 500 " 2000 "

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130 Expense Act Dr To Cash
134 pd for tape for packing candles . 2 33
" hoisting casks in Stone store " 50 2 83

---

5 Joseph Rotch Dr To Sundry Acts
127 To William R Rotch & Co
For this Amt pd by them 6 mo 9 to
Jos Rotch on acct Sperm Oil pur-
chas'd of him . . . . . 750 "
129 To William T Russell
For this Amt pd do for do . . 250 1000 "

Rec'd of W R Rotch & Co & W T Russell One thousand dollars on acct Sperm Oil sold them –
New Bedford 9 June 1828 – Jos. Rotch
per R C Plummer

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130 Expense Act Dr To Cash
134 pd for a casting bottom pan for
taught pr p th Prov. Foundry
at Fall River & pr of do

New Bedford Sixth Month 1828–

✓ C5 Joseph Rotch D^r to Sundry Acs
✓ C127 To William R Rotch & C^o
For this Ac^t p^d by them 6 m^o 14 th
Jos Rotch on Ac^t Sperm Oil pur-
chas'd of him . . . 600 ◦
✓ C129 To William T Russell
For this Ac^t p^d do for do 200 800 ◦

Rec^d of W R Rotch & C^o & W T Russell Eight hundred dollars on Ac^t of Sperm Oil Sold them.
New Bedford 14 June 1828. – Jos Rotch
p^r R B Plummer

✓ C92 Sundry Acs D^r to Gideon Howland
For Ac^t proceeds of Invoice 10 bbls
strain'd Oil & 1 bbl Winter sent
him 5 m^o 10 as per his Sales dated
12 June – due 1 June 1828 – . . 206 43
✓ C127 William R Rotch & C^o
For 3/4 ths p^d on to this credit 154 83
✓ C129 William T Russell
For 1/4 th ditto . . . 51 60 206 43

✓ C126 Sundry Ac^t D^r to I H Field
For his remittance to Fish Grinnell & C^o
on a/c Sales of Oil & Candles due 6 m^o 2 1828 100 5 03
✓ C127 William R Rotch & C^o
For 3/4 ths p^d on to this credit by
Fish Grinnell & C^o . . . 75 3 77
✓ C129 William T Russell
For 1/4 th ditto ditto . . . 25 1 26 100 5 03

New Bedford Sixth month 1828

C 105	Sundry Acts D^r to Stock N^o 7		
C 136	Adventure to St Petersburg		
	For 50 boxes spm^a Spermaceti		
	shipped from Boston p^r Brig		
	Russia Capt Ryder 6 m^o 5. 1828		
	consign'd to Jn^o D Lewis	612 50	
C 113	Fish Grinnell & C^o		
	For Invoice 4 Chests Candles		
	sent them per Sloop Ann		
	6 m^o 6 1118 nt 18^s		
	6 m^o 21 Rec^d Sales nt p^ds	309 02	921 52

C 113	Sundry Acts D^r to Fish Grinnell & C^o		
	For nt proceeds Invoice 4 Cases		
	Sperm Candles sent them 6 m^o 6		
	per Sloop Ann as per this Sales		
	dated 6 m^o 17. due 12 m^o 15. 1828	309 02	
C 127	William R Roach & C^o		
	For 3/4 ths pl^d to this C^r	231 76	
C 129	William T Russell		
	For 1/4 th ditto	77 26	309 02

C 136	Sundry Acts D^r to Adventure		
	to London N^o two		
	For nt proceeds of 45 casks crude		
	Sperm Oil shipped to London		
	per Ship Corinthian to Geo.		
	Wildes & C^o as per Fish Grinnell & C^o		
	Statement dated 6 m^o 16. 1828	3860 48	
C 127	William R Roach & C^o due 5 m^o 3.		
	For 3/4 ths pl^d to this C^r by F G & C^o	2895 36	
C 129	William T Russell		
	For 1/4 th ditto	965 12	3860 48

New Bedford Sixth month 1828.

✓ C125 Bills Payable D^r To Cash
✓ C134 p^d Note to Pardon Tabor 6 m^o 23 — — — 170 77

Rec^d of W R Rotch & Co & W T Russell Five hundred dollars on act of Spurm Oil sold them —
New Bedford 30 June 1828
Jo Rotch

✓ C5 Joseph Rotch D^r To Sundry Acc^ts
✓ C127 To William R Rotch & Co
For this Amt p^d by them 6 m^o 30
to Jo^s Rotch on act Spurm Oil
purchas'd of him — — — 375 "
✓ C129 To William T Russell
For this Amt p^d & for do — — 125 " 500 "

✓ C130 Expense Act D^r To Cash
✓ C134 p^d prem. on Oil p^r Traveller 73 29
do Ann 34 76
do Volant 26 52
do Caroline 27 65 162 22
p^r 7 m^o 2 —

✓ C130 Expense Act D^r To Cash
✓ C134 p^d Howard Nicolls bill of sundrys 7 m^o 4 — — — 15 75

✓ C130 Expense Act D^r To Russell Booth
✓ C133 For his carpenters bill 14 36

✓ C133 Russell Booth D^r To Cash
✓ C134 p^d Thimbl. of Act 7 m^o 7 — — — — — 12 60

New Bedford Seventh month 1828-

Rec'd of W R Roth & Co & W T Russell Eight hundred dollars on a/c Spurm Oil sold them New Bedford 7 mo 7. 1828- Void

Rec'd of W R Roth & Co & W T Russell Twelve hundred dollars on a/c Spurm Oil sold them. New Bedford 7 mo 7. 1828 Jos. Roth
pr. R. C. Plummer

5 Joseph Roth Dr to Sundry Acts
127 To William R Roth & Co
For this Amt p/d by them 7 mo 7. to Jos Roth on a/c Spurm Oil purchases of him - - - - 900 "
129 To William T Russell
For this Amt p/d do for do - - - 300 " 1200 "

7 mo 2 130 Expense Act Dr to Cash
134 p/d Robt Hillman carpenters bill on taught pres - - - 8 95

126 Sundry Acts Dr to J. H. Field
For his remittance to Fish Grinnell & Co of a check on the Branch Bank at Work for 1000 "
127 William R Roth & Co
For 3/4 the plaind to this Cr - 750 "
129 William T Russell
For 1/4 ditto 250 1000 "
due Sum

Rec'd of W R Roth & Co & W T Russell One thousand dollars on a/c Spurm Oil sold them New Bedford 7 mo 14. 1828- Jos. Roth
pr. R. C. Plummer

New Bedford Seventh month 1828

C 5 Joseph Rotch Dr to Sundry Acs
For this Amt pd by them 7 mo 14 to
Jos Rotch on Acct Sperm Oil
purchased of him 750.
C 127 To William R Rotch & Co 750.
C 129 To William T Rupell
For this Amt pd do for do 250 1000.

C 130 Expense Act Dr to Cash
C 134 pd postage bill 1st July 13 19

C 106 Brig Argus Dr to Sundry Acs
C 105 To Stock No Seven
For 11 boxes Sperm Candles 308 1/4 lbs 26 by 80 15
11 boxes @ 25 cs 2 75 82 90
C 121 To Stock No Eight
For 89 boxes Sperm. Candles 2525 3/4 lbs 26 656 69
89 boxes @ 25 cs 22 25 678 94
761 84

C 105 Sundry Acs Dr to Stock No Seven
C 136 Adventure to Gottenburg
For 50 boxes refined Spermaceti
shipped by Barque Elizabeth
7 mo 10. 1828 consigned to Alexander
Barclay & Co 1942 1/4 lbs @ 30 cs 582 67
Boxes @ 25 cs 12 50 595 17
C 136 Adventure to Bremen
For 50 boxes refined Spermaceti
shipped by Barque Elizabeth
7 mo 10. 1828 consigned to F & E
Delius 1927 lbs @ 30 cs 578 10
Boxes @ 25 cs 12 50 590 60
1185 77

C 130 Expense Act Dr to Cash
C 134 pd T Cushmans bill for making 3 Stairs old dock &c 13 14

New Bedford Seventh month 1828

7mo 28 130 Expense Act Dr to Cash
134 pd Davis Chase copying Oil 12 27 12 27

Rec'd of W R Rotch & Co & T. Russell
Eight hundred dollars on act Sperm Oil
Sold them -
New Bedford 7mo 28. 1828 - Jos. Rotch
pr. R. C. Cummer

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5 Joseph Rotch Dr to Sundry Acts
127 To William R Rotch & Co
For this Amt pd by them to Jos.
Rotch 7mo 28 on act Sperm
Oil purchas'd of him . . 600 "
129 To William T Russell
For this Amt pd do for do - 200 " 800 "

Sundry Acts Dr to
117 Elisha Hathaway & Co
For net proceeds of Invoice 184
Casks Sun-Oil Stock No 8. sent
them 11 mo 1. 1827. as per Acct Sales
dated 23 July 1828 - due 24 Sept. 3649 56
127 ~~28~~ William R Rotch & Co
For 3/4 ths - 2737 17
129 ~~24~~ William T Russell
For 1/4 th - 912 39 3649 56

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129 William T Russell Dr to
124 Ship Timoleon
For Amt her Acct 2305

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130 Expense Act Dr to Cash
134 pd Dudley Davenport's Bill of
boards for North shed 8mo 4 - 14 95

New Bedford Seventh month 1828_

Sundry Acts Dr to

✓ C 117 Elisha Hathaway & Co

For net proceeds 50 casks Sperm Oil Stock No 8 sent them 25 Oct 1827 as per their Sales dated July 24 1828 due 26 Sept 1828 . . . 1026 53

✓ C 127 William B Roth & Co

For 3/4 Ths 769 90

✓ C 129 William J Russell

For 1/4 Th 256 63 1026 53

✓ C 130 Expense Act Dr to

✓ C 66 Bennet Willcox & Co

For Ant his bill of sundries from 10 mo 15. 1823 to present time 8 mo 28 1828 . . 130 21

---

8 mo 4 ✓ 66 Bennet Willcox & Co Dr to

✓ C 129 William J Russell

For bal due them assumed by WJR . . 83 41

✓ C 10 Ship Grand Turk Dr to Expense Act

✓ C 130 For 100 sec hand Oil casks gauging 14297 gals 453 bbls 27 gls @ 85 cts . . . 385 79

6 months credit from 7 mo 15. 1828_

✓ C 10 Ship Grand Turk Dr to Expense Act

✓ C 130 For 50 sec hand ground tier Casks gauging 1131 gls 35 9/11 2/4 gls @ 1 . . 359 .

6 months credit from 7 mo 15. 1828

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3 mo 6 ✓ C 130 Expense Act Dr to Barker & Briggs

✓ C 64 For Ant their bill of wood 38 40

New Bedford Eighth month 1828

134 Barker & Briggs Dr To Cash
134 pd them 8mo 6 Bal. of Act - - - - - - 29 10

131 Bills Receivable Dr To
10 Ship Grand Turk
For Abm Barkers note dated
7mo 15. at 6 months for full - - - - 744 79

130 Expense Act Dr To Cash
134 pd Labour on Casks at Ston. Stow 1 50 1 50

Sundry Acts Dr To
113 Fish Grinnell & Co
For net proceeds Invoice 30
Casks Winter Oil stock No 8
sent them 4 mo 28. 1828. as per
their Sales dated 8 mo 8. 1828
due 11 mo 29. 1828 - - 821 41
127 William R Roth & Co
For 3/4 ths pland to this Ac 616 06
129 William T Russell
For 1/4 th ditto 205 35 821 41

130 Expense Act Dr To
102 David Wilkinson & Co
For a taught preventer & the
apparatus belonging to it
as per agreement made 28 Mar. 1828
The Ship was cut about 1st June 330 -

102 David Wilkinson & Co Dr To Stock Weight
121 For 2 Hhds Winter Oil 141 Nett gals @ 72c 101 52
" 1 Hhd Sum do 366 p do @ 62c 227 23
328 75
Exp 2 pr Ct - - 6 57 322 18

New Bedford Eighth month 1828

✓ ⟨ 124 Ship Timoleon Dr to
✓ ⟨ 130 Expense Act
For 15 bbl Rivets @ 15 $ . . . 225

Sundry Accounts Dr to J. W. Field
For his remittance to Fish Grinnell & Co
agt entry No: 336. which should not
have been made bad being two re-
mittances of the same am.t dated 3th inst. 1020 40
✓ ⟨ 127 William R. Rotch & Co
For ¼ placed to their Cr by J. G & Co: 765 30
✓ ⟨ 129 William S. Rotch
✓ ⟨ 126 For ¼ . . . ditto . . . ditto . . 255 10 1020 40

✓ ⟨ 126 J. W. Field Dr to Expense account
✓ ⟨ 130 For 2½ d each Cr on remitt.e of $1500 . . $30.61
" 2½ d " " " $1000 . . 20.40
" 3½ d " " " $1000 . . 30.93
" ½ ct " " " $1000 . . 5.03 . . . . 86 97

Sundry Accounts Dr to J. W. Field
✓ ⟨ 130 Expense Acct
For expenses collecting at Natchez $ 5.78
" postages 1.83
" bal of Interest to 14 June . 107.76 115 37
✓ ⟨ 126 New Account
✓ ⟨ 126 For bal due of his acc.t Current 14th
June 1828 . . . . . 4131 39 4246 76

✓ ⟨ 134 Cash Dr to G & C Bonney
✓ ⟨ 135 Rec.d of them Bill No 28 on acct of Strai-
ned Oil sold them at 60 ct per gal.
to be delivered when they call
for it in the course of the ensuing
Fall 320 "

New Bedford August 1828

Sundry A/c D/r

136 Adventure to London N°3 –

For nett proceeds Invoice 29 casks
strained Oil, shipped to Lon-
don per Ship Brighton by
Fish Grinnell & Co as per their
Statement dated 7th inst. 1828 1918 57

137 William R Rotch & Co
For 3/4 the balance to their cr
by J G & Co. - - - 1438 93

137 William J Russell
For 1/4 the ditto 479 64 1918 57

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137 William R Rotch & Co D/r to Cash
134 p/ them 8m° 28 on Act of Money
rec'd of G & H Bonney - - - - - 390 "

---

102 David Wilkinson & Co D/r to Cash
134 p/ them bal. of Act by the hands
of Capt R West 28 Aug - - - - 7 82

Rec'd of W R Rotch & Co & W J Russell five hundred
dollars on Act of Sperm Oil sold them
New Bedford 29 Aug't 1828 – Jos. Rotch
pr. R & J Sumner

---

5 Joseph Rotch D/r Sundry A/c

127 To William R Rotch & Co
For this Am't p/d by them to Jos. Rotch
8m° 29 on Act Sperm Oil purchas'd
of him - - - - 375 "

129 To William J Russell
For this Am't p/d ditto for ditto - 125 " 500 "

New Bedford August 1828.

Sundry Accounts Dr to D. W. Field

For his remittance to Fish Grinnell & Co
per letter 24 July. Rec'd by them and acknowledged as Cash 20 Augt . . . . . 1000 –

v p 127 William R. Rotch & Co
For ¾ above remittance to their Cr. 750 –

v p 137 William T. Russell
v p 126 For ¼ . . . Ditto . . . Ditto . . 250 – 1000 –

Sundry Accounts Dr to Thos Whitridge

For Nt proceeds 50 boxes Sperm candles
per Sales dated Augt 16. 1828 due
Jany 2. 1829 . . . . . 354 12

v p 127 William R. Rotch & Co
For ¾ above Sales 265 59

v p 137 William T. Russell
v p 108 For ¼ above Sales 88 53 354 12

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v p 106 George Tyson Dr to Stock Nr Eight
v p 121 For 50 boxes Sperm Candles
1405½ lbs @ 25 cts 351 37
50 boxes @ 25 cts 12 50 363 87
6 Mos credit from 9 Mr 20

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v p 124 Ship Timoleon Dr to Expense Act
v p 130 For 686½ bbls pipe Shooks @ $1 . . . 686 50
" 137½ " hhd casks @ 85 cts 116 87
" 45 Liquor bbls @ 85 cts . . . 38 25 841 62
Due 3 Mo 13. 1829.

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v p 134 Cash Dr to Robert G Smith
v p 119 Rec'd Mr 22 in full 24 14

---

v p 130 Expense Act Dr to Cash
v p 134 Pd Sherman & Co for Stationary
for 1827 7 26

New Bedford September 1828

141 Sundry Acts Dr to David Anthony

For net proceeds Invoice 108 casks
Sum Oil sent him 8 Nov 1827
Stock No 8 - as per his Sales dated
9 mo 9. 1828 - due 7 mo 30 . . . . 2493 27

For net proceeds Invoice 175 casks
Sum Oil sent him 11 mo 19. 1827
Stock No 8 - as per his Sales dated
9 mo 9. 1828 - due 8 mo 23 . . . . 3239 54

For net proceeds Invoice 115 casks
Sum Oil sent him 12 mo 17. 1827
Stock No 8 - as per his Sales dated
9 mo 9. 1828 - due 9 mo 13 . . . . 2558 21
8291 02

138 William R Roth & Co

For 3/4 ths proceeds to their credit 6218 27

137 William T Russell

For 1/4 th ditto 2072 75 8291 02

---

137 William T Rupell Dr to
132 Abraham Shearman & Co

For one his at a pun'd by 6 7R . . . 10 90

Apr 27 139 Expense Act Dr to Cash
134 pd Labour on Ubs & Stone Stow . 20

---

131 Notes Receivable Dr to Geo Tyson
106 For his Note at 6m'd grace
from 9 th 20 - am't Oil & candles 363 87

---

134 Cash Dr to Ship George & Martha
82 Rec'd Inv & Haskell in full
8 mo 5 . . . . . 34 85

New Bedford September 1828

Sundry Acts Dr to Stock No Eight

	133	Russell Booth			
		To 1 gal. Sum Oil	5 mo 15	" 75	
		1 ditto	6 mo 1	" 75	
		1 ditto	6 mo 2	" 75	
		3 ditto	7 mo 26	2 25	
		3 ditto	9 mo 3	2 25	
		1 ditto	9 mo 8	" 75	
		1 Bbl Winter Oil 34½ gs @ 72 cts	9 mo 10	24 48	
		½ gl. Sum Oil	9 mo 30	" 37½	
		½ ditto	10 mo 1	1 12½	33 48
	51	Charles Fleming			
		5 gals Sum Oil @ 75 cts	5 mo 17	3 75	
		5 ditto "	9 mo 10	3 75	7 50
	110	Gilbert Russell			
		1 gal. Winter Oil	5 mo 18	" 80	
		1 do & 1 Sum	6 mo 20	2 30	
		1 Winter Oil	7 mo 14	" 80	
		1 ditto	8 mo 5	" 80	
		1 Winter 1 Sum	" 13	2 30	
		1 gal. Winter	9 mo 16	" 80	7 80
	91	William Coffin			
		2 Bbls Oil delivd Js Bosworth			
		6 mo 14 - ~~[illegible]~~ 67 nt gals @ 58 cts			38 86
	36	James Bosworth			
		2 Bbls Sum Oil 74½ nt gs @ 58 cts 6 mo 24			43 21
	106	Brig Argus			
		8 gals Sum Oil @ 65 cts	6 mo 24		5 20
	70	Butler & Allen			
		1 Bbl Sum Oil 38 nt gs @ 62 cts	6 mo 26		23 56
	111	Griffin Barney			
		1 gal. Sum Oil	6 mo 26		" 75
	95	James Arnold			
	121	3 gals Winter Oil & 4 gs Sum	7 mo 7		5 40
					165 76

New Bedford September 1828.

Sundry Acts Dr to Stock Nr Eight

137	William T Rupell				
	3 gals Sum Oil	Jne 5	2 25		
	1 gal Winter	8 Nr 4	. 80		
	1 ditto	9 Nr 8	. 80		
	3 gals Sum	9 Nr 15	2 25	6 10	
132	Davis Chase				
	3 gals. Sum Oil	7 Nr 7		2 25	
89	Philip Gray				
	6 bbls Sum Oil 226 lbs nt gs @ 62 cts				
	4 Nrs from 7 Nr 9			140 43	
84	Barque Elizabeth				
	15 gals Sum Oil @ 65 cts		9 75	9 75	
	15 lbs Candles @ 30 cts	7 Nr 11	4 50	4 50	
89	Philip Gray				
	1 bbl Sum Oil 38 lbs nt gs @ 55 cts	7 Nr 16		21 17	
120	Samuel Leonard				
	4 gals. Sum Oil	7 Nr 17		3 -	
93	Mathews Thacher of Dartmouth				
	1 bbl Sum Oil 31 gs @ 55 cts	Jne 25		17 05	
10	Elkanah Tallman				
	6 lbs Spa Candles @ 35 cts	Jne 31		2 10	
115	William R Rotch				
	7 gals Winter Oil	8 Nr 1	5 60		
	1 bbls Sum Oil deliv'd Peleg Clark				
	8 Nr 11. 3 bbls 90 gals @ 60 cts		54 -		
	7 bbls ditto 268 gs @ 62 cts		166 16		
	1 bbl dark d° 37 lbs nt gs @ 55		20 62	246 38	
70	Walter Chapman Eston				
	5 bbls Sum Oil deliv'd Paul Ewers				
	8 Nr 13 - 172 gs @ 62 cts		106 64		
	1 bbl dark d° 31 gs @ 55 cts		17 05	123 69	
114	Benjamin Howland				
121	1 1/2 gs Sum Oil	8 Nr 16	1	1 12	
				577 54	

New Bedford September 1828.

Sundry Acts D'r Stock No Eight

v p 39	Henry P Willis			
	6 bbls Sum Oil 207 lbs @ 62 cts			128 65
	4 mos Cr pm 8 mo 14			
v p 75	Job Eddy			
	1 bbl Winter Oil 29 lbs @ 72 cts, 8 mo 18			21 24
v p 109	Joseph R Anthony			
	4 gals Sum Oil 2 Winter 8 mo 19			4 60
v p 138	William B Rotch & Co			
	For 1 bbl Sum Oil del'd W Chapman			
	Jon 8 mo 29 - 33 1/2 gs @ 55 cts			18 42
v p 78	Abraham Russell			
	5 gals Sum Oil 8 mo 20			3 75
v p 39	Henry P Willis			
	4 bbls Sum Oil 14 1/2 nt gs @ 62 cts 8 mo 20			87 42
v p 134	Doct Paul Spooner			
	2 gals Sum Oil 8 mo 25			1 50
v p 64	William Knights			
	1 bbl Winter Oil 38 gs @ 72 cts 8 mo 28			27 36
v p 10	Benjamin F Williams of Taunton			
	10 bbls Sum Oil 324 lbs nt gals			
	@ 62 cts 4 mos Cr pm. 9 mo 1			201 19
v p 72	Butler & Allen			
	2 bbls Sum Oil 65 lbs @ 62 cts 9 mo 3			40 61
v p 94	Ivory H Bartlett			
	20 bbls Sum Oil 675 lbs nt gals @ 62 cts	418 81		
	5 bbls dark do 166 nt gs @ 55 cts	91 30		
	4 months Cr pm. 8 mo 14 —			
	4 bbls Winter Oil 131 lbs nt gs @ 72 cts	94 68		604 79
	4 months Cr pm. 9 mo 5			
v p 13	Noel Taber			
	13 gals Sum Oil @ 62 cts			8 06
v p 111	Griffin Barney			
v p 121	1 gal Sum Oil 9 mo 6			" 75
				1148 34

New Bedford September 1828.

Sundry Acts Dr to Stock No Eight

124	Ship Timoleon			
	11 gals dark Sum Oil @ 65 cts	7	15	
	Kg for ditto	"	65	780
	1 box Spurm Candles	9	10	1690
94	J H Bartlett			
	5 bbls & 1 Kg Sum Oil 1781 lbs @ 62 cts	110	67	
	4 mos Ct pm. 9 mo 10			
	5 bbls Winter Oil 1691 lbs @ 72 cts	121	68	
	4 mos Ct pm. 9 mo 10			23235
120	Samuel Leonard			
	4 gals. Sum Oil 9 mo 13			3 "
117	Elizabeth Perry			
	2 gals. Sum Oil 9 mo 18			150
16	James Hathaway			
	32 gs @ 65 cts 1 bbl Sum Oil 9 mo 23			2080
115	William R Roach			
	1 bbl Sum Oil deliv L Macomber			
	35 gs @ 63 cts 9 mo 26			2205
91	William Coffin			
	1 bbl Sum Oil 34½ gs @ 60 cts 5 mo 31			2070
85	Charles Grinnell			
	2 gals Sum Oil 5 mo 20			150
109	Joseph R Anthony			
	4 gals. Sum Oil 5 mo 22			3 "
75	Job Eddy			
	2 gals. Sum Oil 5 mo 24			150
115	William R Roach			
	7 gal. Sum Oil 6 mo 2			525
114	Benjamin Howland			
	1½ gs Sum Oil 6 mo 4			112
18	Ship Stephania			
121	10 gs Sum Oil @ 62 cts	6	20	
	10 lbs Spurm Candles @ 30 cts	3	"	920
				33887

New Bedford September 1828

Sundry Acts D^r To Expense Act

V. 111	Robert Smith				
	128½ lbs Potash @ 8c	1827 7 mo 9			10 28
V. 25	Howlands & Grinnell				
	293/4 yds taught prs bagging	1827 7 mo 16			23 80
	@ pl. 12½				
V. 50	John C Haskell				
	3 bbls Oil Soap 6 mo 4 907 lbs @ 4c				36 28
V. 86	Isthro Coffin				
	36¾ lbs Oil Soap @ 6c	6 mo 27	2 20		
	1 bbl ditto 224 lbs @ 4c	7 mo 17	8 96		11 16
V. 124	Ship Timoleon				
	5 Sea hand casks to stat Sperm Oil				
	525½ gs @ 85c pr bbl 16⅔ bbls				14 17
V. 90	John B Taylor				
	2 bbls Oil Soap 560 lbs @ 4c	7 mo 11	22 40		22 40
	2 ditto 784 lbs @ 4c	7 mo 24	31 36		
	1 ditto 275 @ 4c	7 mo 30	11 "		64 76
V. 124	Ship Timoleon				
	1 bbl Oil Soap 288 lbs @ 4c				11 52
V. 90	John B Taylor				
	2 bbls Oil Soap 755 lbs @ 4c	9 mo 9			30 20
V. 16	James Hathaway				
	109 lbs Oil Soap @ 3½c	9 mo 11			3 81
V. 134	Cash Act				
V. 131	Rec^d for 71 lbs Soap @ 6c	6 mo 30	4 26		
	2 lbs do		" 12		
	10 lbs Potash		1 "		
	35 lbs Soap	8 mo 6	2 10		
	6 lbs do	9 mo 10	" 36		7 84
					213 82

V. 131	Stock N^o Eight D^r To Stock N^o Seven		
V. 105	For 53 lbs Spermaceti @ 20c	6 mo 25	10 60

New Bedford September 1828

139	Capense Act Dr to Sundry Acts			
112	To Pardon Taber			
	For 532 1/4 lbs Candle paper @ 9c			66 53
	rec'd 5 mo 31			
	655 1/4 lbs ditto rec'd 6 mo 14 (Ent'd fo 415)			
134	To Cash Act			
	4p 9 1/2 cords Pine wood	38 62		
	7/11 in white pine do	3 83		
	1 Simons for a Lever	25	41	70
85	To William Howland			
	For 10 Gil bbls @ 62 1/2 cts 8 mo 13 - to be			
	paid for in Oil	6 25		
13	To Noel Taber			
	For 11 Gil bbls @ 62 cts 9 mo 6	6 82		
15	To William White Junr & Co		43	07
	For 50 lbs candle wick @ 60 cts 9 mo 6	30	151	30

134	Cash Dr to Sundry Acts			
114	To Benjamin Howland			
	Rec'd him 8 mo 6 on acct of Oil	5		
85	To William Howland			
	Rec'd him 9 mo 29 on acct do	75	5	75

	Sundry Acts Dr to Stock No Eight			
134	Dock Paul Spooner			
	2 gals Sum Oil 6 mo 14	1 50		
135	Humphrey Russell			
	2 gals Sum Oil 8 mo 1	1 50		
134	Cash Act			
	Rec'd for Oil retailed	20 61		
116	Elisha Dunbar & Co			
121	For 20 bbls Sum Oil, containing			
	630 wt gals @ 62 cts 4 mos Cr from 27 Lipe	390 60	414	21

New Bedford October 1828

131	Bills Receivable Dr. to S. W Bartlett			
94	For his note dated Aug 14 @ 4 Mo		510 11	
	" his do " Sept 10 "		327 03	837 14
134	Cash Dr. to Bills Receivable			
131	For P. Gray's note paid 9 Mo 10		177 –	
	" S. W Bartlett's do " 9 Mo 2		221 70	398 70
94	S. W. Bartlett Dr. to Stock. No 8			
121	For 5 barrels Winter oil			
	159 Wine Galls @ 72 4 4 Mo 16 from 10 Oct			114 48
	Sundry Accounts Dr. to S. W Fields			
	For his remittance of $1000 by check			
	on the U. S. Bank to Fish Grinnell & Co			
	& their letter 10 Mo 6. 1828			
138	William R. Rotch & Co			
	For ¾ above remittance		750 –	
137	William J. Russell			
126	For ¼ . . . Ditto		250 –	1000 –
	Sundry Accounts Dr. to Henry Payson & Co			
	For Nt proceeds Invoice 360 boxes Spt Candles			
	as p Sales dated Sept 30 due 2 Mo 14. 1829		2542 45	
	For Nt proceeds Invoice 100 boxes Sperm Candles			
	as p Sales dated 30 Sept due 4 Mo 23. 1829		782 15	
			3324 60	
138	William R. Rotch & Co			
	For ¾ above Sales p Account Sales		2493 45	
137	William J. Russell			
100	For ¼ . . . ditto . . . ditto . . .		831 15	3324 60
131	Bills Receivable Dr. to S. W Bartlett			
94	For his note dated 4 Oct at 4 Mo			114 48

New Bedford October 1829.

131 / 89 Bills Receivable D^r to Philip Gray
For his Note dated July 10 at 4 M^o 161.10

93 Sundry Accounts D^r to Gideon Howland
For N^t proceeds Invoice 15 Casks Sum^t
oil sent him 26 Sept^r & Sales dated
16^th Oct^r due 4 Apl^r 7. 1829 ..... 267 59

138 William R. Rotch & C^o
For 3/4 am^t above Sales 200 69

137 William T. Russell
For 1/4 am^t ... ditto 66 90 267 59

121 Sundry Accounts D^r to Stock. N^o 8

135 G. & C. Bonney
For 9 Casks Sum^t oil del^d 8^th Oct^r
N^t galls 877 @ 60 ¢ 526 20

84 William Gifford
For 13 Casks Sum^t oil del^d 8 Oct^r
with Interest from 1 Sept^r
N^t galls 933 @ 60 ¢ 560 10 1086 30

134 / 135 Cash D^r to G. & C. Bonney
Oct 9. For cash rec^d of them back 6 20

84 / 139 William Gifford D^r to Expense Acc^o
For 4 M^o 3 d^s Int on $560.10 ..... 11 48

131 / 84 Bills Receivable D^r to William Gifford
For his Note payable at the
Merch^ts Bank 1 M^o 5. 1829. for am^t acc^o .. 571 58

139 / 134 Expense Acc^t D^r to Cash
p^d postage bill to Oct^r 1. ..... 12 74

New Bedford September 1828

✓	121	Sundry Acts D'r to Stock n° Eight	
✓	100	Henry Payson & C°	
		For Invoice 20 casks Winter Oil	
		sent them 22 Sept' per Sch' William	
		1384 net gals.	
		Dec' 15 1828 Rec' Sales net proceeds	1036 25
✓	108	Thomas Whitridge	
		For Invoice 21 casks Winter Oil	
		sent him 22 Sept' per Sch' William	
		1375 ℔ net gals.	
		12 Nov Rec' Sales net proceeds	996 "
✓	100	Henry Payson & C°	
		For Invoice 100 boxes Sperm Candles	
		sent them 22 Sept' per Sch' William	
		2926 ¼ lbs.	
		Dec' 15. 1828 Rec' Sales net proceeds	763 97
✓	92	Gideon Howland	
		For Invoice 15 Casks Sum Oil	
		sent him 26 Sept' per Sloop Ann	
		473 ℔ net gals.	
		Oct' 1828 Rec' Sales net proceeds	267 59
✓	126	I. H. Field of New Orleans	
		For Invoice 12 Casks Sum Oil &	
		450 boxes Candles sent him 26 Sept'	
		via New York per Sloop Ann	
		795 net gals Sum Oil 1311 8/4 lbs	
		12 Dec' Rec' Sales net Pr' due 19 Mar & 30 Apr	384 35
✓	113	Fish Grinnell & C°	
		For Invoice 50 Casks Winter Oil	
		sent them 26 Sept' per Sloop Ann	
		3287 gals.	
		10m° 17 Rec' Sales net proceeds	2477 76 9378 92

New Bedford September 1828.

C 121	Sundry Acc^t D^r to Stock n^o Eight		
C 113	Fish Grinnell & C^o		
	For Invoice 50 Casks Winter Oil sent them 6 Oct^r per Sloop Experiment 1773½ net gals.		
	6 Nov^r Rec^d Sales net proceeds	1278 24	
C 83	Samuel C Bunting		
	For Invoice 20 Casks Winter Oil sent him 8 Oct^r per Brig Elizabeth 1399 net gals.		
	14 Jany 1829 Rec^d Sales net proceeds	1165 58	
C 83	Samuel C Bunting		
	For Invoice 25 Casks Winter Oil sent him 8 Oct^r per Brig Elizabeth 1671½ net gals.		
	14 Jany 1829 Rec^d Sales net proceeds	1165 58	
C 108	Thomas Whitridge		
	For Invoice 25 tierces Winter Oil sent him 11 Oct^r per Sloop Carolina 1604½ net gals.		
	15 Dec^r 1828 Rec^d Sales net proceeds	1247 90	
C 113	Fish Grinnell & C^o		
	For Invoice 26 casks Sum^r Oil sent them 13 Oct^r per Sloop Ann 886½ net gals.		
	Rec^d Sales 4 n^o 1829 net proceeds	379 25	5236 55

C 136	Adventure to Amsterdam n^o One		
C 185	D^r to Stock n^o Seven		
	For Invoice 50 boxes Refined Spermaceti shipped by Brig Fonax Capt Nye consigned to Van Bagger Parker & Dixon 200 1/2 lbs		612 95

New Bedford October 1828.

140 Adventure to Amsterdam Nº two
105 Dr to Stock Nº Seven
For Invoice 135 boxes Spiced Spermaceti shipped to Amsterdam via Boston per Sloop Pomona to be reshipped on board Brig Florida - 32951bs @ 30 Cts boxes . . . 1622 25

94 Ivory H Bartlet Dr to Stock Nº Eight
141 For 15 bbls Winter Oil containing 494 nett gals @ 75 Cts . . . 370 50
4 months Int from 16 Oct

113 Sundry Acts Dr to Fish Grinnell & Co
For Net proceeds Invoice 50 casks Winter Oil sent them 26 Sept per Sloop Ann as per their Sales dated 10 Nov 16. due 3 Nov 10. 1829 - 2477 76
138 William R Roth & Co
For 3/4 Shs 1858 32
137 William T Russell
For 1/4 Sh 619 44 2477 76

139 Capense Act Dr to Cash
134 pd Hinn Taber 20 Cts for 78 Oil bbls @ 75 Cts . . . 58 50

139 Capense Act Dr to Cash
134 pd Jas Dunn Jr for Iron work for taught ship - 22 Cts . . . 133

140 Adventure to Canton Dr to Stock Nº eight
141 For Invoice 100 boxes Spm Candles shipped to Canton per Ship Alert Capt Scudder from Boston consigned to Geo. Warren Supercargo - 22 Cts . . . 745 75

New Bedford October 1828.

141	Sundry Acts D'r to Stock No Eight			
56	Bennet Willcox			
	1 Bbl Sum Oil 31 nt gs @ 65 cts 10 mo 4		20 15	
91	William Coffin			
	1 Bbl Sum Oil 36 at gs @ 65 cts 10 mo 4		23 40	
110	Gilbert Russell			
	2 gs Sum Oil & 1/2 Winter 10 mo 6		2 30	
135	Humphrey Rupell			
	2 gs Sum Oil " "		1 50	
48	Laban Thacher			
	2 gals Sum Oil " "		1 50	
95	James Arnold			
	4 gals Winter Oil " 7		3 20	
133	Rupell Booth			
	4 gals Sum Oil " "		3 "	
89	Peleg Clark			
	2 Bbls dark S. Oil 64 at gs @ 60 cts "		38 40	
93	Mathews Thacher			
	1 Bbl dark S. Oil 30 nt gs @ 60 cts " 9		18 "	
137	William T Rupell			
	1 gal W. Oil " "		80	112 25
132	Davis Chase			
	5 gals Sum Oil @ 75 " "		3 75	
	1 Bbl dark Sum Oil 33 1/2 gs at 60 cts 10 mo 11		20 10	23 85
124	Doct Paul Spooner			
	2 gals Sum Oil " "		1 50	
15	William B Rotch			
	7 gals Winter Oil " "		5 60	
85	William Howland			
	4 gals Sum Oil " 15		3 "	
void	Thory H Bartlett			
See No 379	10 bbls Winter Oil 329 nt gals @ 75 cts		[illegible]	
	4 Mascr fm 10 mo 16			10 10
				146 20

New Bedford October 1828.

✓ 141	Sundry Acts D^rs to Stock N^o Eight			
✓ 85	Charles Grinnell			
	2 gals. Sum^r Oil	10 mo 16	1 50	
Void see pa 379	Ivory H Bartlett			
	5 bbls Winter Oil 165 nett gls @ 75 cts			
	4 mos Cr fm. 10 mo 16.			
✓ 91	William Coffin			
	1 bbl Sum^r Oil Delivd Jas. Bosworth			
	32½ gls @ 65 cts	10 mo 18	21 12	22 62
✓ 142	Stock N^o Nine			
	For 117 bbls taught pr^s Oil mixd			
	with the Body of Stock N^o 9. when			
	tried out, say 3685 gls @ 6 cts . .			2211 "
✓ 25	Peleg Gray			
	2 bbls Winter Oil 77 nett gls @ 75 cts	10 mo 22	57 75	
	1 bbl ditto 34 " @ 75 cts	10 mo 27	25 50	83 25
✓ 111	Griffin Barney			
	1 gal. Sum^r Oil	10 mo 23	" 75	
✓ 110	Gilbert Russell			
	2 gals. Sum^r Oil 1 of Winter	10 mo 27	2 30	
✓ 115	William R Rotch			
	1 box Candles sent to Capt Stockton	10 mo 27	7 92	
✓ 109	Joseph R Anthony			
	4 gals. Sum^r Oil 2 of Winter		4 60	15 57
✓ 116	Elisha Dunbar & C^o			
	14 bbls Winter Oil 459 nett gls @ 72 cts	10 mo 11	330 48	
	1 Sum^r ditto 62½ gls @ 75 cts	10 mo 28	46 87	377 35
✓ 134	Cash Acc^t			
	Rec^d for Oil retailed			4 55
				2714 34
✓ 134	Cash D^r to Apense Act			
✓ 139	Rec^d for 15 lbs Oil Soap @ 6 cts			" 90

New Bedford October 1828.

c142	Sundry Acts D^r^ to Stock No Nine			
c25	Peleg Gray			
	1 bbl Sam Oil 37 nt gls @ 65 cts 10 mo 27		24 05	
c71	William Rupell Junr			
	1 bbl Sam Oil 35 nt gls @ 65 cts 10 mo 28		22 75	
c81	Wm & Jno Cummings			
	2 bbls Sam Oil 61 nt gls @ 63 cts		38 43	
	without bbls 10 mo 28			85 23
c139	Expense Act D^r^ to Sundry Acts			
c134	To Cash			
	pd on Ship Labour		50	
	" for Flags		2 25	2 75
10 mo 20 c112	To Pardon Taber			
	For 369 lbs Candles pr pau @ 9 c			46 12
c86	To Tucker Carter			
	For Interest on this act 1 yr 15 cts		15 45	
	1 piece taught pr ship bagging			
	rec 14 March 1827 293/4 @ 1/8		33 47	48 92
				97 79
void	Adventure to Canton D^r^ to Sundry Acts			
Ent^d^ p^o^ 379	To Stock No Eight			
316 cr c140	Adventure to Canton D^r^ to Cash			
c134	pd Peleg Grays freight of Candles			
	to Boston pr Baggage Waggon			
	3500 lbs @ 75 cts pr 100 lbs			26 25
c117	Elisha Hathaway & Co D^r^ to Stock No Nine			
c142	For Invoice 70 casks strained			
	Oil sent them 296 cs pr Sloop			
	Traveller 24971/2 nt galls.			
	25 Nov. Rec Sales net proceeds			16408 4

New Bedford October 1828

142 Sundry Acts Dr to Stock No Nine
135 G & C Bonney
For 4 Casks strained Oil
369 net gals @ 65 cts . . . 239 85
4 mos Cr fm. 30 Oct.
131 Bills Receivable
For 20 bbls strained Oil sold
Capt Stephen Shurtleff
677½ net gals @ 65 cts . . . 440 37
For which he gave his Note dated
31 Oct at 4 months endorsed by
Coombs & Crocker _____ 680 22

---

102 Robert Speer Dr to Sundry Acts
141 To Stock No Eight
For 1 bbl new Winter Oil
62½ net gals @ 75 cts 46 87
143 To Stock No Nine
For 2 bbls strained Oil
64½ net gals @ 65 cts. . . 41 92
Sent on board Sloop Ann Maria
Capt Gibbs for Albany 30 Oct. _____ 88 79

---

19 Abraham Barker Dr to Stock No Nine
142 For 1 7/8 bbls strained Oil
568 net gals @ 65 cts. . . 369 20
4 months credit from 1st Nov.

---

113 Fish Grinnell & Co Dr to Stock No Eight
141 For Invoice 200 boxes Sperm Candles
sent them per Sloop Ann Capt
Gibbs 1st Nov. 5848¼ net lbs
13 March 1829 Rec'd Sales net proceeds . . . 1413 05

New Bedford November 1828

134	Cash Dr to Wm & Jno Cummings		
81	Rec'd Nov in full		3843

92	Sundry Acts Dr to Gideon Howland		
	For net proceeds Invoice 20 Casks		
	Winter Oil sent him per Sloop		
	Experiment 20 Feby 1828 as per his		
	Sales dated 19 Sept. due 26 Sept.	742 81	
138	William R Rotch & Co		
	For 3/4 Shs	557 10	
137	William T Russell		
	For 1/4 Sh	185 71	742 81

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6 Nov.	134	Sundry Acts Dr to Cash		
	136	Adventure to London No 2		
		pr prem to Bedford Con. Insu		
		Co on Oil per Corinthian	51 "	
	136	Adventure to London No 3		
		pr ditto per Brighton	26 "	77 "
	139	Expense Act		
		pr Capt Gibbs for 16 Oil bbls	12 "	
		" Wm & Jno Cummings for 46 Oil bbls	2 50	14 50
				91 50

113		Sundry Acts Dr to Fish Grinnell & Co		
		For net proceeds Invoice 50 Casks		
		Winter Oil sent them 6 Co as per		
		their Sales dated 4 Nov. due		
		24 Feby 1829	1278 24	
138		William R Rotch & Co		
		For 3/4 Shs	958 68	
137		William T Russell		
		For 1/4 Sh	319 56	1278 24

New Bedford November 1828

139 Expense Acct Dr To Cash
134 pd Capt Norton for bungs 2 25

---

138 William R Rotch & Co Dr To
131 Bills Receivable
For Abm Bakers Note rec'd by them 744 79
For Wm Giffords Note dated 22d
at 4 months 571 58 1316 37

---

126 J. W. Field Dr. to Expense Account
139 For bal of Interest p his acc
to 22 Oct $46.13
less prem p Con on $1000 remitted . 5. . . . . 41 13

Sundry Accounts Dr. to J. W. Fields
For his remittance to Fish Spinner & Co
bal his acc p Par Current rendered
dated 22 October 1172 52
138 William R. Rotch & Co
For ¾ above remittance for their a/c 879 39
137 William S. Russell
126 For ¼ . . . Ditto 293 13 1172 52

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131 Bills Receivable Dr To
94 J H Barker
For his note dated 16 Oct at 4 mos
for 15 bbls Winter Oil 370 50

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108 Sundry Accounts Dr. to Pho Whitridge
For nt proceeds Invo: 21 Casks Winter
Oil sent him 22 Sept & Sales dated
7 Nov. due 31 Jan 1829 . . . . 996 –
138 William R. Rotch & Co . . . for ¾ . . . 747 –
137 William S. Russell . . . " ¼ . . . 249 – 996 –

New Bedford November 1828.

C92	Sundry Acts Dr to Gideon Howland			
	For net proceeds Invoice 100 boxes			
	Candles sent him 17 Oct 1827 as			
	per his Sales dated 11 Nov. 1828			
	due 25 Aug. 1828		754 19	
C138	William R Roteh & Co			
	For 3/4 Hs		565 64	
C137	William T Russell			
	For 1/4 Hs		188 55	754 19
C46	Jethro Coffin Dr to Sundry Acts			
C138	To William R Roteh & Co			
	For Amt p him on Acct Sperm			
	Oil bot of him		300 "	
C137	To William T Russell			
	For Amt p Do for Acct do		100 "	400 "
C141	Sundry Acts Dr to Stock No Eight			
C100	Henry Payson & Co			
	For Invoice 150 boxes Sperm Candles			
	sent them 14 Nov per Sloop Eliza			
	Tyson Capt Rickerson 43211/2 lbs			
	28 March 1829 Rec Sales net proceeds		1083 89	
C113	Fish Grinnell & Co			
	For Invoice 16 Casks Winter Oil			
	sent them 17 Nov per Sloop Experi-			
	ment Capt Tabor 754 1/2 net gals.			
	26 Dec 1828 Rec Sales net proceeds		638 25	1722 14
C134	Cash Dr to Sundry Acts			
C182	To Laban Thacher			
	Rec of him in full		150	
C68	To William H Allen			
	Rec p Amt on Chas this amt being so much more than Allens order		239	389

New Bedford November 1828

	f 141	Sundry Acts Dr to Stock no Eight		
	f 68	William H. Allen		
		For 2 bbls Sum Oil delis a Abm		
		Chase 13 Nov 61 p nt gals @ 65 cs	39 97	
Nov 13	c 109	Joseph R Anthony		
		1 bbl dark Sum Oil delis Barbanks		
		39 p nt gals @ 60 cs	23 70	
	f 94	Henry H Bartlet		
		20 bbls Winter Oil 707 p nt gals		
		at 75 cs 4 months credit	530 62	
	f 25	Joseph Ricketson		
		2 1/2 gals. Sum Oil @ 75 cs	1 87	
17	c 115	William R Rotch		
		1 bbl Sum Oil delis L. Macomber		
		35 nt gals @ 63 cs without bbl	22 05	
18	c 110	Gilbert Russell		
		2 gals Sum Oil @ 75 cs 1 g. Winter 80	2 30	
	f 124	Doct Paul Spooner		
		2 gals Sum Oil	1 50	
	f 78	Abraham Russell		
		5 gals. Sum Oil @ 75 cs 1 g. Winter 80 cs	4 55	
3	c 120	Samuel Leonard		
		4 gals. Sum Oil @ 75 cs	3 "	
	f 95	James Arnold		
		14 gals. Winter Oil @ 80 cs	11 20	
	f 82	William Rotch Junr		
		1 gal. Winter Oil	" 80	
	f 137	William T Russell		
		1 gal. Winter Oil	" 80	
	f 51	Charles Fleming		
		5 gals. Sum Oil	3 75	
	f 25	Peleg Gray		
		12 gals. Winter Oil @ 80 cs Reg 50 cs	10 10	
	f 134	Cash Act		
		Rec for 43 gals Sum Oil retailed	27 98	684 19

New Bedford November. 1828.

f139 Capense Act Dr To Sundry Acts
f112 To Pardon Taber
For 388 lbs Candle paper @ 9c 48 50
taken from Coombs Crookes
f134 To Cash
P for 1 Oil bbl .62
89½ bus. Coal @ 9c 11.18
2 brooms .25 12 05 60 55

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f142 Sundry Acts Dr To Stock no Nine
11 mo 1 f119 Israel J Haskell
1 bbl Sum Oil 37½ nt gals @ 65cs 24 37
4 5 bbls ditto 185 nt gals @ 65cs 120 25 144 62
4 f64 William Knights
1 bbl Sum Oil 30 nt gs @ 65cs 18 90
4 1 f93 Matthews Thacher
1 bbl dark Sum Oil 29½ nt gs @ 60cs 17 70
181 22

---

f131 Bills Receivable Dr To
f94 I H Bartlet
For his Note dated 13 Nov at
4 months for 20 bbls Winter Oil 530 62

---

f134 Cash Dr To Bills Receivable
f131 Rec'd on Philip Grays Note dated
10 July @ 4 months 161 60

---

f134 Cash Dr To Ship Stephanie
f18 Rec'd for Do Coggeshall 20 Nov. in full 9 20

---

f139 Capense Act Dr To Ship Timoleon
f124 For 18 bbls old Oil casks @ 30cs 5 40

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f134 Cash Dr To William Rotch Junr
f82 Rec'd him 21 Nov in full .80

New Bedford November 1828.

	131	Bills Receivable Dr to		
	119	Israel F Haskell		
		For his Note dated 11 Nov 4 at four months for 6 Bbls Sum Oil		144 62
	142	Stock N° Nine Dr to		
	46	Jethro Coffin		
		For 1109½ gals body & 480 gp Head 1589½ gals Head & Body Sperm Oil purchas'd of him 17 Nov at 65 c. 60 days credit		1033 17
	46	Jethro Coffin Dr to Bills Payable		
	135	For a Note Sign'd by WRR & Co & WT Russell dated 17 Nov at 60 days for	333 17	
		For a Note sign'd by ditto Same date at 6 months with interest after 60 days - being in full	300 -	633 17
		Sundry Acts Dr to		
	117	Elisha Hathaway & Co		
		For net proceeds Invoice 70 Casks Strain'd Oil sent them 29 Oct per Sloop Traveller as per their Sales dated 20 Nov. 1828 due 16 May 1829	1640 84	
	138	To William R Rotch & Co		
		For ¾ Shs	1230 63	
	137	To William T Russell		
		For ¼ Shs	410 21	1640 84
5 Nov	139	Expense Act Dr to Cash		
	134	pd Capt Chas Wood for 100 Oil Bbls.		84 49

New Bedford November 1828.

C/137 William T Rupell Dr to
C/131 Bills Receivable
For J H Bartlets Note dated
14 Augt at 4 months discounted
at B C Bank for act W T R
25 Nov 510 11

C/142 Stork nr Nine Dr to Sundry Acs
For 5266 gals Sperm Oil of
Ship Tinaleons cargo 360 s
3 per ct off rec'd in July 1828 . 3064 82
For 7027 gals ditto of Ship Parnasso
cargo 360 s rec'd in July 1828 . 4216 20
7281 02

C/138 William R Roth & Co
For 3/4 ths of 7281.02 . . 5460 75

C/137 To William T Russell
For 1/4 th ditto 1820 27 7281 02

New Bedford 2 Dec 1828 Rec'd of W T Rupell & W R Roth & Co Twenty five hundred dollars on act of Sperm Oil Sold them.

Jos. Roth
pr. R. C. Plummer

12mo 2 C/5
C/138 Joseph Roth Dr to
William R Roth & Co
For am't pd by J Roth by W R R & Co
on act Sperm Oil bot of him . . 2500 "

C/113 Fish Grinnell & Co Dr to Stork nr Eight
C/141 For Invoice 130 boxes Sp'm Candles
sent them 26 Nov per Sloop
Rodman 3674 3/4 lbs
13 March 1829 Rec'd Sales net proceeds 907 89

New Bedford December 1828

New Bedford Dec 6. 1828 Rec'd of Wm R Rotch & Co & T Russell Fifteen hundred dollars on acct of Sperm Oil sold them.

Jo Rotch

Jm 6 5 f 138 Joseph Rotch Dr to
William R Rotch & Co
For amt pd J. Rotch by W R Rotch & Co on acct Sperm Oil bot of him . . . 1500 00

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f 131 f 19 Bills Receivable Dr to
Abraham Barker
For his Note dated 1 Nov
at 4 months for 17 bbls Sp Oil . . . 369 20

New Bedford Dec 9. 1828 Rec'd of W. R Rotch & Co and T. Russell Forty two hundred dollars on acc't Sperm Oil sold them from new of Wm & Eliza

Jo Rotch

---

f 5 f 138 Joseph Rotch (Dr to W. R. Rotch & Co
For am't Mcy pd him pr ord 4200

---

f 142 f 32 Stock No Nine Dr to Gideon Randall
For 9452 gals Body Oil
438 7 gals Head matter do
1383 9 gals Sperm Body Sperm
Oil of Ship Wm & Elizas Cargo
@ 66 c. cash 6 Dec . . . 9133 74

---

f 139 f 32 Expense Act Dr to Gideon Randall
For 6 days Interest on W R R & Co
W Russells Note for $1000 . . . 10 10

New Bedford December 1828.

✓32 Gideon Randall Dr to
Bills Payable
✓125
For our joint Note dated 6 Dec
At 60 days for 1010 10
For ditto Same date on demand 4000 "
For ditto ditto ditto 4000 " 9010 10
✓134 To Cash
For balance p Him & Dec. 133 74
9143 84

Sundry Acts Dr to
✓108 Thomas Whitridge
For Net proceeds Invoice 25 Casks
Winter Oil sent him 11 Oct 1828
as per his Sales dated 8 Dec 1828
due 27 March 1829 1247 90
✓138 William R Rotch & Co
For 3/4 Shs 935 92
✓137 William J Russell
For 1/4 Sh 311 98 1247 90

Sundry Acts Dr to
✓100 Henry Payson & Co
For Net proceeds Invoice 100 boxes
Candles & 20 Casks Winter Oil
sent them 22 Sep 1828 as per their
Sales dated 22 Oct 1828
due 30 Apr 1829
100 boxes Candles net 763.97
20 Casks Winter Oil net 1026.25 1790 22
✓138 William R Rotch & Co
For 3/4 Shs 1342 66
✓137 William J Russell
For 1/4 Sh 447 56 1790 22

New Bedford December 1828

139 Expense Act Dr to Cash
134 p WR West for 100 fin brick
for repairing Try works — — — 3 "

---

139 Expense Act Dr to Cash
134 p the following men for labour
1828
Ishmael Tripp from 7 mo 12 to 9 mo 13 55 "
Jno Paun 1 mo 1 to 7 mo 1 206 "
Nathan Reed 1 mo 1 to 9 mo 27 190 42
Thomas Jouett 1 mo 1 to 9 mo 30 255 69
James Bowyer to 10 mo 4 3 25
Philip Bailey 1 mo 1 to 9 mo 18 152 92
Patrik Butts 2 mo 9 to 3 mo 18 36 "
Jno Paun 7 mo 1 to 10 mo 1 115 68 1014 96

Rec. 12 mo 23. 1828 of W. T Russell Two Thousand dollars on a/c. of Oil sold him —
Jos Rotch
Jos. R. Plummer

---

5 Joseph Rotch Dr to Cash
134 p him as per receipt 23 Dec on
a/c Oil purchased of him — — — 2000 "

---

126 Sundry Acts Dr to J H. Field
For his remittance to Fish Grinnell
& Co New York as per his letter
dated 29 Nov. 1828 — — 1000 "
138 William R Rotch & Co
For 3/4ths placed to their credit
by F G & Co — — — — 750 "
137 William T Russell
For 1/4 th ditto — — — 250 " 1000 "

New Bedford December 1828

c/131 Sundry Acts Dr To Bills Receivable
For the following Notes discounted
at Bedford Cons Bank 22 Dec 1829

George Tyson	due	23 March	363	87
I H Bartlet		13 Jany	327	03
I H Bartlet		7 Feby	114	48
Stephen Shurtleff endorsd				
by Coombs & Crocker		3 March	440	37
I H Bartlet		19 Feby	370	50
I H Bartlet		16 March	530	62
I & H Haskell		7 March	144	62
Abm Baker & Co		4 March	369	20
			2660	69

c/139 Expense Act
For Interest on the above Notes
to 22 Dec - - - - - - 30 13

c/134 Cash Act
Rec balance - - - - 2630 56 2660 69

---

c/138 William R Rotch & Co Dr to Cash
c/134 pd their 3/4 ths of Note to Grafton
Norton for $500 & Interest $44 - - - - 408 "

---

c/142 Stock No Nine Dr to Joseph Rotch
c 5 For 8684 gals Head Matter
18782 " Body Oil
27466 " Head & Body Oil
purchased of him of Ship Upton
Elizas Cargo - viz
17339½ gals @ 65 c - - - - 11270 68
10126 " @ 60 c - - - - 6075 60 17346 28
due as cash 12 mo 2, 1828

The above Oil @ 65 c was the crews shares
That @ 60 c is on act of the agreement made
with him in June - See pa. 355 -

New Bedford December 1828

f117 f142 Elisha Hathaway & Co To Stock Co Nine

For Invoice 11 Barrels Strained Oil sent them 17 Dec per Sloop Pomona Capt Akin. 811½ gals. 19th Feby Rec Sales net proceeds . . 513 43

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f5 f139 Joseph Rotch D To Apense Acct

For Cooperage on 109 tons of Oil 32/ as per his bill dated 12 mo 2 36 33

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f142 f80 Stock Co Nine D To Sundry Acts

To Benjamin Clark

For 976 gals Head matter
1759½ " Body Oil
2735½ gals Head & Body Sperm Oil @ 66 c. f Ship Abigails cargo at 306 mo with interest . 1805 43

f116 To Elisha Dunbar & Co

For 1537 gals Head matter
2763 " Body
4300 " Head & Body Sperm Oil @ 66 Ship Abigails cargo at 4. 6 & 9 months with interest . 2838 " 4643 43

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f139 f80 Apense Act D To Sundry Acts

To Benjamin Clark

For Interest on our Notes at 30 6 months from 26 Dec 40 57

f116 To Elisha Dunbar & Co

For ditto on our Notes at 4. 6 & 9 months 93 18 133 75

New Bedford December 1828.

C 135	Sundry Acts Dr to Bills Payable			
C 80	Benjamin Clark			
	For our Note dated 26 Dec 1828			
	at 3 months	919 "		
	For ditto at 6 months	927 "	1846 "	
C 116	Elisha Dunbar & Co			
	For our Note dated 26 Dec 1828			
	at 4 months	853 18		
	ditto at 6 months	1030 50		
	ditto at 9 months	1045 50	2931 18	
			4777 18	
C 113	Sundry Acts Dr to Fish Grinnell & Co			
	For Nat Prouds Invoice 16 Casks			
	Winter Oil sent them 17 Nov			
	1828 per Sloop Experiment as			
	per their Sales dated 12 mo 21. 1828			
	due 3 mo 5. 1829	638 25		
C 138	William R Rotch & Co			
	For 3/4 ths	478 69		
C 137	William T Russell			
	For 1/4 th	159 56	638 25	
12 mo 30 C 139	Expense Acts Dr to Cash			
C 134	pd Jno Akin pr of Spermaceti			
	to Boston &c	14 10		
	pd Perry Russell for sea weed	5 "		
	pd Jas Paun for brooms	1 2	20 10	
C 112	To Pardon Tabor			
	For 440 lbs Candle paper @ 9	55 "	55 "	
	rec 12 mo 13			
C 91	To William Coffin			
	For 36 bbls @ 70 cts		2 10	
			77 20	

New Bedford December 1828.

142	Sundry Acts Dr to Stock Nº Nine		
108	Thomas Whitridge		
	For Invoice 40 Casks Strained Oil sent him 4 Dec per Sloop Eliza Tyson 1568 Nett gals		
	24 Apr 1829 Rec Sales net proceeds	944 97	
126	I H Field		
	For Invoice 24 Casks Strained Oil sent him 6 Dec per Brig Elizabeth 1187 Nett gals		
	4 Mo 4. 1829 Rec Sales net proceeds	812 73	1757 70
	due 14 June 1829		
141	Sundry Acts Dr to Stock Nº Eight		
126	I H Field		
	For Invoice 16 boxes Sperm Candles sent him 8 Dec per Brig Elizabeth 476 3/4 lbs		
	28 March 1829 Rec Sales net proceeds due 10 July 1829	1158 69	
95	John R Harwood		
	For Invoice 120 boxes Sperm Candles sent him 2 Jan 1829 per Schr Earl 3549 1/4 lbs		
	2 Feby 1829 Rec Sales net proceeds	860 11	2018 80
139	Sundry Acts Dr to Capense Act		
134	Cash Act		
	For 100 lbs Oil Soap @ 6 cts	6 "	
	26 do Schr William	1 56	7 56
89	Philip Gray		
	29 1/2 lbs Oil Soap @ 6 cts 11 mo 28		1 77
95	Ship William & Eliza		
	For 1036 gals Oil Casks @ 85 cts pr bbl delis. 11 mo 28		27 95
101	Ship Averick		
	For 257 lbs Oil Soap @ 4 cts. 11 mo 29		10 28
			4756

New Bedford December 1828

	C 141	Sundry Acts Dr to Stock No Eight			
11mo 18	C 133	Rupell Booth			
		1/2 gal. Sum Oil		38	
" 19	C 115	William R Rotch			
		7 gals. Winter Oil @ 90 cts		6 30	
" 24	C 137	William T Russell			
		1 gal. Winter Oil		" 90	
12mo 3	C 110	Gilbert Rupell			
		1 gal. Wint Oil		" 90	
" "	C 25	Joseph Ricketson			
		2 gal. W. Oil		1 80	
" 8	C 5	Joseph Rotch			
		6 gals. W. Oil @ 90 cts		5 40	
" 18	110	Gilbert Rupell			
		1 gal. W Oil		" 90	
" 22	109	Joseph R Anthony			
		2 gals. W. Oil		1 80	
" 23	137	William T Russell			
		1 gal. W. Oil		" 90	
" 24	95	James Arnold			
		9 gals. W. Oil @ 90 cts		8 10	
" 26	115	William R Rotch			
		6 gals W. Oil @ 90 cts		5 40	
1829 1mo 2	110	Gilbert Rupell			
		1 gal. W. Oil		" 90	
1mo 5	5	Joseph Rotch			
		6 gals. W. Oil @ 90 cts		5 40	
	C 95	James Arnold			
		2 boxes Spm. tapers 12mo 18. @ 60 cts		2 35	
	C 134	Cash Act + 24 lb 14 oz @ 40 cts — 5			
		Rec for Oil retail @		16 60	58 03

New Bedford December 1828

	142	Sundry Acts D°s to Stock n° Nine			
11mo 27	111	Griffin Barney			
		1 gal. Sum Oil		"	75
" 20	91	William Coffin			
		1 bbl Sum Oil deliv'd Barker & Briggs			
		39½ nt gals @ 65 cts		25	67
" 25	119	Robert Smith			
		25 bbls Sum Oil 1125 lbs nt gals			
		@ 65 cts		731	57
" 27	91	William Coffin			
		1 bbl Sum Oil 33 nt gals @ 65 cts		21	45
	85	Charles Grinnell			
		2 gals Sum Oil @ 75 cts		1	50
	110	Gilbert Russell			
		2 gals S. Oil 12mo 3	1.50		
		2 gals d° 1mo 2. 1829	1.50	3	"
	137	William T Russell			
		1 gal. S. Oil 12mo 4	" 75		
		1 d° for Jno Wardle	" 75		
		4 d° 12mo 5	3.00	4	50
	115	William R Roach			
		1 bbl S. Oil deliv'd L. Macomber			
		35 nt gals @ 63 cts without bbl, 12mo 10		22	05
12mo 5	82	Dyre & Richmond			
		10 bbls S. Oil 380 nt gs @ 65 cts		247	"
" 12	133	Russell Booth			
		5 gals Sum Oil @ 75 cts		3	75
"	18	Timothy Howland			
		1 gal. S. Oil		"	75
" 13	120	Samuel Leonard			
		4 gals S. Oil @ 75 cts		3	"
" 17	19	Abraham Barker			
		1 tierce S. Oil 75 lbs nt gs @ 65 cts		49	07
	21	David Randal of St. Wm & Elvira			
13		1 bbl Sum Oil 36½ gs @ 65 cts		23	72 1137 78

New Bedford December 1828–

12mo 22	P 109	Joseph R. Anthony Dr to Stock no 9 –			
	P 142	4 gals. S Oil		3 "	
" 29	P 133	Rupell Booth			
		1 gal. S. Oil		" 75	
"	" 124	Dor Paul Spooner			
		2 gals. S. Oil		1 50	
"	" 78	Joseph Browning			
		1 gal. S. Oil		" 75	
" 29	51	Charles Fleeming			
		5 gals. S. Oil		3 75	
"	" 94	J H Bartlet			
		8 gals. S. Oil @ 75 cs	6. "	"	
" 31		2 bbls dark S. Oil			
		65 1/2 nett @ 60 cs	39.30	45 30	
1829 1 mo 1	P 85	William Howland			
		4 gals. S. Oil @ 75 cs		3 "	
	P 134	Cash Act			
		Rec for Oil as taken		4 11	62 16

	P 139	Capense Act Dr to Sundry Acts			
	P 112	To Pardon Taber			
		For 167 lb candle paper @ 9 c		20 87	
	P 115	To William R Rotch			
		For 17 Oil bbls @ 50 cs		8 50	
	P 137	To William T Rupell			
		For 2 Oil bbls @ 62 cs		1 24	
	P 5	To Joseph Rotch			
		For 1300 gals. Market Casks			
		@ 90 cs per bbl rec 12mo 10		37 14	67 75

	P 142	Stock no Nine Dr to Stock no Eight			
	P 141	For 130 lb Spermaceti Boilings			
		of taught pulp bags @ 10 cs		13 "	

New Bedford January 1829

84 William Gifford Dr To Cash
134 Pd Cash of B C Bank for protest
of his note dated 9 mo 2. at 4 mos
which was not paid on the day
it was due — — — 2 83
postage of a double letter from
Savannah — — — — — „ 50 3 33

139 Capense Act Dr To
137 William T Rupsell
For Benj Rodmans bill of Iron
hoops due 3 mo 9. 1828 — — — 643 07
Inter on do 9 mos — — — 28 93 672 „

139 Capense Act Dr To Cash
134 Pd Baker & Briggs bill of wood — 23 35
„ S Brownell & Co casting bbls — 1 50
„ Nathan Reed for labour from
10 mo 4 to 12 mo 31. 1828 — — — 59 50
„ Jno Paun during same time 108 14
„ Thos Lovett do 92 17
„ Philip Baily do 46 „
„ Jno Gilbert from 26 May to
31 Dec 1828 — — — — — 180 75 511 41

134 Cash Dr To Charles H Warren
60 Rec of Jno Gilbert for his act — — — — 5 „

139 Capense Act Dr To Elisha Dunbar & Co
116 For their bill of Sundries 5 11

134 Cash Dr To Benjamin F Williams
12 Rec of him 7 Barr in full — — 201 19

New Bedford January 1829

109	Joseph Anthony Dr To Sundry Acs			
78	To Abraham Russell			
	For amt his act		15 80	
135	To Humphrey Russell			
	For ditto		7 50	23 30
138	William R Roteh & Co Dr To			
	Sundry Acs			
51	To Charles Fleming			
	For amt his act		19 "	
70	To Walter Chapman Jun			
	For ditto		123 69	
95	James Arnold			
	For ditto		30 25	
109	To Joseph R Anthony			
	For ditto		70 67	
115	To William R Roteh			
	For ditto		420 65	
109	To Joseph R Anthony			
	For ditto		23 30	687 56
106	Sundry Acs Dr To Brig Argus			
138	William R Roteh & Co			
	For 3/4 Lt $761.84 Amt Invoice			
	of Candles		571 38	
	Key of Oil		5 20	576 58
137	William T Rupell			
	For 1/4 Lt $761.84 Amt Invoice			
	of Candles			190 46
				767 04
139	Expense Act Dr To Cash			
134	pd Jos. Brownells bill Blacksmith			20 48
112	Pardon Taber Dr To Cash			
134	pd him on act 7 Jany			66 "

New Bedford January 1829

137 William T Rupell Dr
Sundry Acts

80 To George Brayton
For amt his act . . . 26 37

82 To Dyre & Richmond
For ditto 247 72

89 To Peleg Clark
For ditto 38 40

132 To Davis Chase
For ditto 26 10 338 59

Sundry Acts Dr to
138 William R Roth & Co

84 Barque Elizabeth 30 47
For bal. his act . . .

86 Tucker Carter
For amt this act pd by them . 227 46 257 93

---

139 Expense Act Dr to Cash
134 pd Frt to New York per Sloop Ann
25½ bbls Oil @ 40 cts 10 20
450 boxes Candles @ 8 cts 36 "
pd Howard Nicols for Rivets . . 6 30
pd C Haskell gauging Oil 2 34 54 84

---

139 Expense Act Dr to
137 William T Russell
For his services manufacturing
Stock No 8. 962 61 gallons
at $4/4 per tun of 252 gals . . . 162 34 44

---

139 Expense Act Dr to Cash
134 pd freight of Oil bbls &c per Sloop
Ann from New York 27 85
pd A Bryant for a saw 1 50
29 35

New Bedford January 1829

141 Stock N° Eight D^r To Sundry A^cs

For 1774½ gals Sperm Oil pur-
chas'd of Peleg Gray in April
1828, omitted being entered at
that time ——— 1118 46

138 To William R Rotch & C°
For ¾ths p^d by them ——— 838 85

137 To William T Rusell
For ¼ th p^d by him ——— 279 61 1118 46

Sundry A^cs D^r To
138 William R Rotch & C°

136 Adventure to Bremen N° two
For prem. of January on Candles 17 "

136 Adventure to Gottenburg
For ditto on Sperm^a Cake ——— 22 "

139 Expense A^c
For 2 cw^t 4^q Hoops ——— 13 50 51 50

---

138 William R Rotch & C° D^r To
136 Adventure to Amsterdam N° one
For net proceeds of that Adventure
Rec^d by them ——— 503 55

---

83 Sundry A^cs D^r To Samuel C Bunting
For net proceeds Invoice 20 Casks
best Winter Oil & 25 Casks ordinary
d° sent him & Co^r per Brig
Elizabeth as per his Sales dated
N Y^k 9. dec^r 3 mo^s. 1829 2331 16

138 William R Rotch & C°
For ¾ ths 1748 37

137 William T Rusell
For ¼ th ——— 582 79 2331 16

New Bedford January 1829.

New Bedford 15 Jany 1829. Rec'd of Wm Rotch & Wm T Russell One Thousand & Nineteen 63/100 dollars on Acct Sperm Oil sold them. Jos. Rotch
pr R.B. Hummer

---

5 Joseph Rotch Dr to Sundry Acts
138 To William Rotch & Co
For this Amt pd him by them . . . 500 "
137 To William T Russell
For this Amt pd by him both sums
included in the above receipt . 519 63 1019 63

---

5 Joseph Rotch Dr to
95 Ship William & Eliza
For Amt his Acct transferd 27 95

---

5 Joseph Rotch Dr to Apense Acct
139 For balance of Interest Acct made
up to 12mo 2. 1828 as per Attendant
1mo 15. 1829 . . . . . 19 42

---

5 Joseph Rotch's New Account
5 Dr to His Old Account
For balance due 12mo 2. 1828 as
per Attendant dated 1mo 15. 1829 . . 1933 89

---

134 Cash Dr to Richard Williams
47 Rec'd him 16 Jany in full . . . . . " 70

---

139 Apense Act Dr to Sundry Acts
19 To Abraham Barker
For his bill of wood . . . 41 75
134 To Cash
pd postage bill to Dec 31 . . . 10 03 51 78

New Bedford January 1829

137	William T Rupell Dr To		
19	Abraham Barker		
	For balance his act - - -		26 49
134	Cash Dr To John B Taylor		
90	Rec of him in full 16 Jany - - - -		94 96
139	Apense Act Dr To Cash		
144	pd Chas Grinnell wharfage		
	at Rotches wharf for 1828	1 20	
	pd Ishmael Tripp for 8 days		
	work in May 1828 omitted -	8 "	
	pd Caleb Jenny for Leather for		
	taught preps - - -	1 38	
	pd Lazell Perkins & Co for Iron for		
	taught preps - - - - -	84 21	
	pd Thos Riddell 51 lbs potash @ 7 cts	3 57	
	pd Walter Chapman for making		
	taught preps days	4 34	102 70
144	Cash Dr To Thomas Riddell		
68	Rec of him in full 19 Jany - - -		20 15
142	Sundry Act Dr To Stock No Nine		
113	Fish Grinnell & Co		
	For Invoice 25 Tierces Winter Oil		
	sent them 19 Jany per Sloop		
	Ann Capt Gibbs 1533 1/2 gls		
	7 mo 8 1829 Rec Sales net proceeds	96 66	
117	Elisha Hathaway & Co		
	For Invoice 34 Casks Winter Oil		
	sent them 19 Jany per Sloop		
	Pomona Capt Akin 1535 1/2 gals	1101 32	206 98

New Bedford January 1829.

	144	Cash Dr to David Randall		
	21	Rec'd him 20 Jany in full		23 72
20 Jany	125	Bills Payable Dr to Cash		
	144	p.r Note to Ichabod Coffin dated 17 Nov 1828 at 60 days		333 17
	139	Expense Act Dr to William T Russell		
	137	For wharfage bill at Central wharf for 1828		31 12
	144	Cash Dr to Howlands & Grinnell		
	25	Rec'd them 20 Jany in full		23 80
	144	Cash Dr to Expense Act		
	139	Rec'd W C Nye for Storage 100 bbls Oil 7 mos @ 3 1/4 ct	5 25	
		1 Oil cask 144 gs @ 85 cts pr bbl	3 88	9 13
	139	Expense Act Dr to James Hathaway		
	16	For 2 Oil bbls @ 75 cts		1 50
	137	William T Russell Dr to		
	16	James Hathaway		
		For balance his act as pr'd by W R		44 50
	139	Expense Act Dr to Cash		
	144	p.r prem. of Insurance on Oil & Candles to New Orleans pr Margaret Scott		92
	144	Cash Dr to Ship Averick		
	101	Rec'd 26 Jany in full		10 28

New Bedford January 1829

	William Coffin Dr To Cash			
C/146				
C/144	To him 26 Jany on Act			150 "

	Sundry Acts Dr To			
	William T Russell			
C/137				
C/136	Adventure to St Petersburg			
	For Amt charged by E Hathaway & Co for expenses Shipping 50 boxes Spermaceti per Brig Russian to St Petersburg		~~13 77~~	13 77
C/139	Expence Account			
	For 2 Casks Potash of E H & Co in July		52 32	
	" 1 ditto	in Dec	28 49	80 81
				94 58

	Sundry Accounts Dr To			
	Outstanding Debts			
C/145				
C/147	William Trott of Boston			
	For 3 Casks Sum Oil sold him by E Hathaway & Co 13 Feby 1828 remaining unpaid		69 35	
C/147	George Dorrett of Boston			
	For 1 Cask ditto sold by ditto Dec 27. 1827. unpaid	20.30		
	For 1 ditto - ditto July 10. 1828	20.10	40 40	109 75

C/139	Expense Act Dr To Cash			
C/144	Pd Capt West freight & taught prep from Providence			2 64

C/144	Cash Act Dr To			
C/137	William T Russell			
	To balance transferred to credit of W T Rupell			2485 03

New Bedford January 1829

137 William T Russell Dr to
138 William R Rotch & Co

For this amount due from Wm R Rotch & Co to W T Russell & now transfered to equalize their 3/4ths of Stock with W & R 1/4th 1064 05

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138 William R Rotch & Co Old Act
138 Dr to Their New Act

For balance transfered to credit of New Act 27 Jany . . . 1251 53

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137 William T Russells Old Act
137 Dr to His New Act

For balance transfered to credit of New Act 27 Jany . . . 417 18

---

144 Cash Dr to Joseph Brownell
78 Rec of him 28 Jany in full 2 25

---

139 Expense Act Dr to Cash
144 pr pt 1011 Potash per Pomona . . 1 44

---

116 Profit & Loss Dr to
139 Expense Act

For balance of Expense Account transfered 10432 05

---

144 Cash Dr to Robert Smith
119 Rec of him 31 Jany. for bill of potash 10 28

---

137 William T Russell Dr to
69 Nathan Taber

For balance his acct 7 34

New Bedford January 1829

C100 Henry Payson & Co. Dr to
C142 Stock No Nine

To Invoice 25 Tierces Winter
Oil sent them 23 Jany per Sloop
A. M. P. Capt Pope 1588½ at 9s
20 Apr. 1829, Rec'd Sales net proceeds 1201 84

C108 Thomas Whitridge Dr to
C141 Stock No Eight

To Invoice 200 boxes Sperm Can-
dles sent him 23 Jany per Sloop
A. M. P. Capt Pope 5823¼ lbs
1 Dec'r 1829 Rec'd Sales net proceeds 1379 20

C83 Samuel C Bunting Dr to
Sundry Acc's

C142 To Stock No Nine

To Invoice 48 Casks Winter Oil
sent him 31 Jany per Sloop
Support & Hammond 3557 gs
22nd June 1829. Rec'd Sales net proceeds 2452 31

C141 To Stock No Eight

To Invoice 50 boxes Sperm Candles
sent by same as per. & some time
1529½ lbs
22nd June 1829 Rec'd Sales net proceeds 379 18 2831 49

2mo S144 Cash Dr to John R Harwood
C95 Rec'd him a remittance of a draft
on New York at sight for net
proceeds 120 boxes Candles sent
him 2 Jany. per Sch Carl 860 11

New Bedford February 1829-

✓ f141 Stock no Eight Dr
✓ f95 John R Harwood
For error in his Act Sales 120 boxes
Sperm Candles, Letter 24 Jany 11 88

✓ f138 William R Roteh & Co Dr to Cash
✓ f144 For this Amt pd me out of the
remittance from Jno R Harwood . . . 600 "

✓ f139 Expense Act Dr to Stock no Eight
✓ f141 For 3 boxes Candles 963/4 lbs @ 24 s 23 22
3 boxes @ 25 s 11 75 23 97
Sent to F & C Delius as a present
per Barque Elizabeth Capt
Delano

7 Feb✓ f125 Bills Payable Dr to Sundry Acts
To Note to Geo Rundall . . 1010 10
✓ f138 To William R Roteh & Co
For this Amt pd by them . . . 760 "
✓ f137 To William T Russell
For this Amt pd by him . . 250 10 1010 10

✓ f144 Cash Dr to G & C Bonney
✓ f135 Rec'd them 7 Feby on Act . . . . . 120 "

✓ f139 Expense Act Dr to Cash
✓ f144 pd W H Allen for 15 Oil bbls . . 13 12
" Capt Gardner for Ash boards . . 8 90 22 02

✓ f139 Expense Act Dr to Coombs & Crocker
✓ f114 For 16 bundles Candle paper 800 lbs
Less short weight pd 8 lbs per bundle 8
for which they are to take lbs 792 @ 12½ pct . 99 "
Cr them in payment . . . . .

New Bedford February 1829

139	Expense Act Dr To Sundry Acts		
31	To Ichabod Clapp		
	For his bill of Trukage in 1828	40 90	
144	To Cash		
	pd Ackermans bill of stationary		
	for 1828	2 39	43 29

139	Expense Act Dr To		
82	Dyre & Richmond		
	For their bill of Sundries in 1828		13 98

109	Joseph R Anthony Dr To		
25	Peleg Gray		
	For amt his bill agst J R A		7 38

140	Adventure to Marseilles		
128	Dr To Stock No Six		
	For 220 bons Spermaceti cake		
	ship'd to Marseilles in May 1827		
	from N York by Fish Grinnell & Co		
	9685 1/2 lbs @ 25 c		2421 25

139	Expense Act Dr To Cash		
144	pd wharfage bill at Rotches		
	wharf for 1828		6 89

144	Cash Dr To Lysander Washburn		
16	Rec of him in full in 1827		
	omitted being credited		2 28

139	Expense Act Dr To Cash		
144	pd Capt Nortons bill of Bangs & Co	4 50	4 50

New Bedford February 1829–

	142	Sundry Acts D° to Stock no. Nine			
1mo	6 109	Joseph R Anthony			
		1 bbl Sum Oil 35 nt gls @ 63 c			
		without bbl delivd to L Macomber		22	05
"	56	Bennet Willcox			
		1 bbl S. Oil 28 nt gls @ 70 c		19	60
"	85	Charles Grinnell			
		2 gls. S. Oil @ 75 c		1	50
"	8 75	Job Eddy			
		2 bbls S. Oil 57 nt gls @ 70 c		39	90
"	14 13	Noel Taber			
		13 gls. S. Oil @ 70 c		9	10
"	19 120	Samuel Leonard			
		4 gls. S. Oil @ 75 c		3	"
"	21 71	William Rupell Junr			
		1 bbl S. Oil 28½ nt gls @ 70 c		19	95
	133	Russell Booth			
		½ gl. S. Oil 1 mo 22	" 37½		
		½ do " 24	" 37½	"	75
"	27 94	J H Bartlett			
		1 bbl Winter Oil 35 nt gls @ 72 c		25	20
"	28 137	William T Rupell			
		4 gls S. Oil @ 75 c		3	"
"	75	Job Eddy			
		1 bbl W. Oil 30 nt gls @ 75 c		22	50
"	146	William Coffin			
		1 bbl. S. Oil 27 nt gls @ 70 c		18	90
2mo	3 16	Billings Corey			
		½ gl. S. Oil		"	37½
"	148	Doc Paul Grosner			
		2 gls S. Oil		1	50
"	94	J H Bartlett			
		25 bbls 4 tierces Winter Oil containing			
		1188 gals nt @ 72 c 6 mos credit		844	92 1032 24
		Mr B. found bbls–			

New Bedford February 1829-

	f142 Sundry Acts Dr To Stock nº Nine			
2mo 8	25 Joseph Rickeson			
	2 gals. S. Oil		1 50	
	f32 Allen Booth			
	1 gal. S Oil 12mo 18. 1828		" 75	
2mo 9	f18 Timothy Howland			
	2 gals. S. Oil		1 50	
"	15 f78 Abraham Russell			
	1 gal. S. Oil		" 75	
	f144 Cash Acct			
	Rec for Oil retail.d		9 75	14 25
1mo 26	84 Barque Elizabeth Dr To Sundry Acts			
	f142 To Stock nº Nine			
	For 16 gals. Sum Oil @ 70 d		11 20	
	f128 To Stock nº Six			
	For 8 ℔ Canales @ 25 d		2 "	
	f141 To Stock nº Eight			
	For ℔ ditto @ 25 d		2 "	
	f139 To Expense Acct			
	For 30 ℔ Oil Soap @ 6 d		1 80	17 "
	f139 Expense Acct Dr To Sundry Acts			
1mo 16	f13 To Noel Taber			
	For 7 Oil bbls @ 62 d		4 34	
	f144 To Cash			
	For 2 Lamps p.d by Jno Paun		" 33	
	2 Nets p.d by do		" 33	
	f15 To Wm White Junr & Co			
	For 52 3/4 ℔ Wick yarn @ 60 d		31 65	
	rec 1 mo 13			36 65
	f31 Ichabod Clapp Dr To Cash			
	f144 pd his bill of trunkage for 1828			40 90

New Bedford February 1829

139 Expense Act Dr to Pardon Taber
112 For 655/48 Candle paper D°
rec 6 mo 14. 1828 (omitted) . . 8180

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141 Sundry Acts Dr to Stock No Eight
115 William R Rotch
1 gals. Winter Oil D° . . 630
110 Gilbert Russell
2 gal. D° 180
109 Joseph R Anthony
2 gls. D° 180
5 Joseph Rotch.
6 gals. D° . . 540
137 William T Russell
1 gal D° 90
25 Joseph Ricketson
2 gals D° 180 1800

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139 Expense Act Dr to
71 William Russell Junr
For his bill of plumbing, glazing
&c from 6 mo 20. 1826 to 11 mo 24 1828 4238

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144 Cash Dr to Butler & Allen
72 Rec of them 19 Feby in full 4417

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139 Expense Act Dr to Cash
144 pd B H Howland for 12 bbls 750
" D Tullings bill of Nails 94
" Warren Maxfield for rebuilding
Try works 1958
" Butler & Allen for Rope &c 262
" T Taber Sons bills of wharfage
& sundry work for Candle works . . 2152 5216

New Bedford February 1829-

Sundry Acts D^r^s
Elisha Hathaway & Co.

C117 Journ^l pounds Invoice 11 Casks
Sum^d Oil sent them 17 Dec^r 1828
per Sloop Pomona as per their
Sales dated 18 July 1829
due 22 July 1829. — — 513 43

C138 William R Rotch & Co.
For 3/4 th — — — 385 07

C137 William T Rupell
For 1/4 th — — — — 128 36 513 43

C142 Stock N^o Nine D^r to Bills Payable
C125 For 4491 gals Head matter
2570 1/2 Body
1406 1/2 gals. Sperm Oil pur-
chas'd of Owners of Ship Com^r
Decatur @ 63 ct^s for which we
gave the following Notes with
interest added viz (dated 17 July

C125	Jn^o & J^s Houland	3 Months	2998 70	
C125	Dan^l Wood	6 "	1600 27	
C125	ditto	12 "	1646 86	
C125	William Tucker	6 "	618 30	
C125	ditto	12 "	636 30	
C125	Warren Houland	6 "	360 68	
C125	ditto	12 "	371 18	
C125	Hunnewell Hathaway	6 "	309 15	
C125	ditto	12 "	318 15	
C125	John A Houland	6 "	154 58	
C125	ditto	12 "	159 08	9173 25

C139 Expense Act D^r to William T Rupell
C137 For 1 press bagging & Iron plates for do
of F. G & Co in July 1828. & later 291 11

New Bedford February 1829.

✓ C 140	Adventure to London Nº Four		
✓ C 142	D^to Stock Nº Nine		
	For 60 casks crude Body Oil shipped per Brig Industry to New York to Fish Grinnell & Co to be reshipped by them from thence to London.		
	8840 net gals @ 65 ct.		5746 "
✓ C 109	Joseph R Anthony D^to		
✓ C 68	William H Allen		
	For bal. his act.		37 58
✓ C 144	Cash D^to to William J Wades		
✓ C 67	For cash rec^d 3th Nº 5. 1829. Ann^o		6 —
✓ C 141	Sundry Acts D^to Stock Nº Eight		
✓ C 95	John R Harwood		
	For Invoice 100 boxes Spm. Candles sent him 7 March per Sloop Caroline 30 65½ lbs		
	1 Apr 1829. Rec^d Sales net proceeds	766 11	
✓ C 100	Henry Payson & Co^o		
	For Invoice 200 boxes Spm. Candles sent them 7 March per Sloop Caroline 60 18¼ lbs	1570 58	2276 69
✓ C 144	Cash D^to G H Bonney		
✓ C 135	Rec^d of them 9 March in full		119 85
✓ C 137	William T Rupell D^to		
✓ C 29	Cornelius Grinnell		
	For ant his act transfd		10 "

New Bedford March 1829.

P 141	Sundry Ac^t D^r to Stock No Eight				
P 110	Gilbert Russell				
	1 gal. W. Oil		1 mo 15	" 90	
P 137	William T Rupell				
	1 gal. do		1 mo 16	" 90	
P 95	James Arnold				
	9 gals W. Oil @ 85 c		2 mo 23	7 65	
P 110	Gilbert Russell				
	1 gal. W. Oil		2 mo 25	" 85	
P 137	William T Russell				
	1 gal. do		3 mo 2	" 85	
P 109	Joseph R Anthony				
	2 gal. do @ 85		3 mo 2	1 70	
P 5	Joseph Roth				
	10 gals. do @ 85 c		3 mo 3	8 50	
P 115	William R Roth				
	7 gals do @ 85 c		3 mo 4	5 95	27 30

P 142	Sundry Ac^t D^r to Stock No Nine				
P 32	Allen Booth				
	1 gal. S. Oil		2 mo 14	" 75	
P 85	Charles Grinnell				
	2 gals. S. Oil		2 mo 14	1 50	
P 133	Rupell Booth				
	4 gals. S. Oil @ 75 c		2 mo 17	3 "	
P 94	I. H. Bartlett				
	1 Bbl dark Sum Oil	29½ gs	@ 60 c 2 mo 20	17 70	
P 110	Gilbert Rupell				
	2 gals. S. Oil @ 75 c		2 mo 23	1 50	
P 51	Charles Fleming				
	5 gals. S. Oil @ 75 c		2 mo 28	3 75	
P 109	Joseph R Anthony				
	4 gals. S. Oil @ 75 c		3 mo 2	3 "	31 20

New Bedford March 1829.

f 142 Sundry Acts Dr to Stock no Nine
f 94 Ivory H Bartlet
30 bbls dark S. Oil 994 gals net
@ 55 cts. 6 mos Cr from 3 mo 2 . . 546 70
f 146 William Coffin
2 3/4 lbs Spun Tapes @ 35 cts
delivd 2 Wood 3 mo 4 95
f 144 Cash Acct
Rec for Oil retailed 9 64 557 29

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f 142 Stock no Nine Dr to
f 94 I H Bartlet
For deduction on 3 bbls dark S.
Oil per agreement 95 gals @ 5 cts 4 75

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void Expense Acct Dr to
Entered William White Junr & Co
rec. 414. For 52 3/4 lbs Wick Yarn @ 6 cts
rec 1 mo 13

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f 139 Expense Acct Dr to
f 114 Coombs & Crocker
For 735 lbs Candle paper @ 9 . . 91 87
4 mos Cr for 9 March

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f 139 Expense Acct Dr to Ichabod Clapp
f 31 For cartage of Stock no 8 to & from
Candle works 9626 1 gallons
at 50 cts per ton . . . . . 191 "

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void — Ichabod Clapp Dr to Expense Acct

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f 144 Cash Dr to John C Harker
f 50 Rec of him 14 March in full 36 28

New Bedford March 1829.

C113	Sundry Acts D^r^ to Fish Grinnell & C^o^			
	For net proceeds Invoice 200 boxes Sperm Candles sent them 1 Nov. 1828 per Sloop Ann as per their Sales dated 3 mo 4. 1829 due 2 mo 28. 1829	1413 05		
C138	To William R Roteh & C^o^			
	For 3/4 ths	1059 79		
C137	To William T Rupsell			
	For 1/4 th	353 26	1413	05
C113	Sundry Acts D^r^ to Fish Grinnell & C^o^			
	For net proceeds Invoice 130 boxes Sperm Candles sent them per Sloop Rodman 26 Nov. 1828 as per their Sales dated 3 mo 4. 1829 due 4 mo 7. 1829	907 89		
C138	To William R Roteh & C			
	For 3/4 ths	680 92		
C137	To William T. Rupsell			
	For 1/4 th	226 97	907	89
C137	William T Rupsell D^r^ to Sundry Acts			
C124	To Ship Timoleon			
	For bills saw hewed & spun'd by W T Rupsell	881 06		
C116	To Elisha Dunbar & C^o^			
	For ditto ditto	762 84		
C119	To Robert Smith			
	For ditto ditto	731 57	2375	47
C138	William R Roteh & C^o^ D^r^ to			
C84	Barque Elizabeth			
	For hewing & spunning by them		17	"

New Bedford March 1829.

82 Dyre & Richmond Dr To
137 William T Russell
For Amt due them transferred to
W T Russell 1398

126 Sundry Acts Dr To I H Field
For his remittance of $1000 to Fish
Grinnell & Co cash 27 March
138 William R Roth & Co
For 3/4 Shs . . . . . 750.
137 William T Russell
For 1/4 Sh 250. 1000.

100 Sundry Acts Dr To Henry Payson & Co.
For net proceeds of Invoice 150 boxes
Candles sent them 14 Nov. 1828
per Sloop Eliza Tyson as per their
Sales dated 19 March 1829
due 18 June 1829. 1083 89
138 William R Roth & Co
For 3/4 Shs 812 92
137 William T Russell
For 1/4 Sh 270 97 1083 89

139 Expense Act Dr To
72 Zacheus Cushman
For error in entering his bill
7 mo 1828 . . . . . 6.

72 Zacheus Cushman Dr To Cash
144 pd him 3 mo 28 in full . 40

139 Expense Act Dr To Cash
144 pd Capt Crowell pt pa Traveller
from Boston 1 17

New Bedford March 1829.

C 138 William R Rotch & Co D^r^ to
Sundry Accounts

C 34 To J. P Hutchinson of Lisbon
For Net proceeds 200 boxes Candles
sent to J P Hutchinson in Sept 1826
remitted to Dickinson & London
to the C of W R R & Co — — 1877 20

C 10 To Adventure to Bremen
For Net proceeds 100 boxes Candles
shipped to Bremen in Oct. 1827
consigned to F & C Delius & remit-
ted to Dickinson & London
to C of W R R & Co — — 742 15

C 140 To Adventure to Amster-
-dam N^o^ Two
For Net proceeds 135 boxes refined
Spermaceti sent to Amsterdam
in Oct 1828. consigned to Van Bagge
Parker & Dixon & remitted to
Dickinson & London to C of
W R R & Co — — — 1316 42 3935 77

C 135 Bills Payable D^r^ to Sundry Ac^s^
P^r^ our joint Note to Benj^a^ Clark
dated 26 Dec 1828 at 3 M^o^ 919 .
P^r^ our joint Note to Elisha Dunbar
dated 26 Dec 1828 at 9 months for 1045 50
each rec^d^ their proportion of the 1964 50
discount.

C 138 To William R Rotch & Co
For 3/4 ths P^d^ by them — — 1473 38

C 137 To William J Russell
For 1/4 th P^d^ by him — — 491 12 1964 50

New Bedford March 1829.

142 Sundry Acts D'r to Stock No Nine

12 Benjamin F Williams of Taunton
Dr for 5 casks Sum Oil containing
258½ Net gals. @ 63 C. 4 months
from 30 March. sent on board
Sloop Abigail per his order . . . 162 85

148 Dr Paul Spooner
2 gals. S. Oil 3 mo 16 1 50

67 Elizabeth Perry
2 gals. S. Oil 3 mo 17 1 50

void in James Arnold void

120 Samuel Leonard
4 gals. S. Oil 3 mo 20 3 "

3 mo 21 149 Barker & Briggs
1 bbl S. Oil 33 Net gals @ 63 c 22.05
Less bbl. returned — 70 21 35

85 Charles Grinnell
2 gals. S. Oil 3 mo 23 1 50

3 mo 27 114 Coombs & Crocker
1 bbl Sum Oil 43½ gals at @ 63 c 27 40

144 Cash Act
Rec'd for Oil retailed . . . 4 12 223 22

---

95 James Arnold D'r to Expense Act
139 For 37½ lbs Oil Soap @ 6 c 2 25

---

112 Pardon Taber D'r to
138 William R Rotch & Co
For their bill of freight per Sloop
Pomona from Boston 13 45

---

112 Pardon Taber D'r to Cash
144 p'r Coombs Crocker assignees
4 mo 1 balance of act 214 37

New Bedford April 1829

C139 Expense Act Dr to Cash
C144 pd the following men for labour
in the Candle works. from 1st
Jany to 1 Apr. 1829

Ishmael Tripp	75 25	
Thomas Jouvet	101 08	
Jno Gilbert	84 38	
Jno Paun	117 "	
Nathan Rice	85 25	
Philip Bailey	84 75	547 71

C31 Ichabod Clapp Dr to Cash
C144 pd him 1st April in full 186 38

C144 Cash Dr to John R Harwood
C95 For his remittance of Cash check
on Bank Norfolk on US Bank
New York dated 24 March
No 459. for bal. of Acct 750 48

C137 William T Russell Dr
C144 to Cash Account
For balance of that Acct transfd 295 22

C139 Expense Act Dr
C138 to William R Rotch & Co
For Barstow & Ruggles bill of
timber for taught pumps pd by
us R & Co 13 75

C138 William R Rotch & Co Dr
C137 to William T Russell
For balance due from W T Russell
to W R Rotch & Co now transfd
to equalize their 3/4 th of Stock
with his 3/4 th 662 47

New Bedford April 1829

138 William R Rotch Hs New Act
138 D^to Their Old Act
For balance transferd to debit
of new Act 5391 83

150 William T Russells New Act
137 D^to His Old Act
For balance transferd to debit
of new Act 1797 28

144 Cash D^to Robert Speir
102 Rec^d of W & Ny 3 Apr in full 8879

139 Expense Act D^to Cash
144 p^d Davis Chase driving Oil 9 70

150 William T Russell D^to
85 Charles Grinnell
For amt his act transferd 12 "

139 Expense Act D^to Allen Booth
32 For 9 loads sea weed @ 75^c 6 75

32 Allen Booth D^to Cash
144 p^d him 18 Apr in full 5 25

139 Expense Act D^to Cash
144 p^d Saltus Son & Co^s N York for
1 sheet of Iron for taught^t from
plates 104 lb @ 8^c & cartage 25^c 8 57

Apr 139 Expense Act D^to Coombs Crocker
114 For 16 Oil bbls @ 4^t 10 67
to be p^d for in Oil

New Bedford April 1829

Sundry Acts Dr to Henry Payson & Co

C100	For net proceeds Invoice 25 tierces Winter Sil sent them 23 Jany per Sloop A M P as per this Sales dated 16 Apr 1829 due 17 July	1201 84	
	For net proceeds Invoice 200 boxes Sperm Candles sent them 7th March 1829 per Sloop Carolina as per this Sales dated 16 Apr due 3 Oct 1829	1510 58	
		2712 42	
C138	William R Roach & Co For 3/4 Shs	2034 31	
C150	William J Russell For 1/4 Sh	678 11	2712 42

Sundry Acts Dr to Thomas Whitridge

C108	For net proceeds 40 casks strained Oil sent him 4 Dec 1828 per Sloop Eliza Tyson as per his Sales dated 18 Apr 1829 due 23 June	944 97	
C138	William R Roach & Co For 3/4 Shs	708 73	
C150	William J Russell For 1/4 Sh	236 24	944 97

C126	Sundry Acts Dr to J H Field For his remittance to Fish Grinnell Hs acknowledged by them 14 Apr	1000 "	
C138	William R Roach & Co For 3/4 Shs placed to this Cr by J H Co	750 "	
C156	William J Russell For 1/4 Sh do do	250	1000 "

New Bedford April 1829.

	142	Sundry Acc'ts Stock No. Nine		
3 mo 31	152	I. H. Bartlet		
		For 1 bbl Sum Oil 39½ nt gals @ 63 cts	24 88	
4 mo 4	25	Joseph Ricketson		
		2 gals. Sum Oil	1 50	
"	153	Abraham Barker & Co		
		35½ nt gals Sum Oil @ 63 cts 22.36		
		Lss 6 gals @ 63 cts returned 3.78	18 58	
"	114	Bethuel Penniman		
		1 box Spm Candles 30 lbs @ 25 cts box 25	7 75	
"	106	Brig Argus		
		8 gals Sum Oil @ 70 cts	5 60	
"	5	Joseph Rotch		
		10 gals Sum Oil @ 75 cts	7 50	
8	109	Joseph R Anthony		
		1 bbl Sum Oil delivd Burbank		
		31 nt gals @ 63 cts	19 53	
10	106	Brig Argus		
		2 boxes Spm. Candles 61¾ lbs @ 25 cts		
		2 boxes @ 25 cts	15 94	
"	85	William Howland		
		1 gal. Sum Oil	" 75	
15	153	Abraham Barker & Co		
		1 bbl Sum Oil 35 nt gals @ 63 cts. 22.05		
		Lss for bbl returned . 64	21 41	
15	71	William Russell Junr		
		4 gals. Sum Oil @ 75 cts	3 "	
26	69	Nathan Taber		
		1 bbl Sum Oil delivd L. Macomber		
		35 nt gals @ 61 c without bbl	21 35	£47 79
		Oliver Crocker		
23		1 bbl Sum Oil 42½ nt gls @ 63	26.77	
24		1 ditto delivd Geo. Hooper		
		42½ nt gals @ 63 cts	26.77	53 54

void

New Bedford April 1829.

f144	Cash D^r to Stock n^o Nine			
f142	Rec^d for Oil retail^d			11 49
f139	Expense Act D^r to Cash			
f144	p^d for 19 1/2 tons pine wood @ $4		9 91	
	p^d Jn^o Paun for 36 gal bbls		1 75	
	p^d do for 100 Twine		" 42	12 08
f29	Cornelius Grinnell D^r to			
f139	Expense Act			
	For 130 lbs pot ash @ 8 cts 4 mo 17			1 04
f141	Sundry Ac^ts D^r to Stock n^o Eight			
3mo 13 110	Gilbert Russell			
	1 gal. Winter Oil	" 85		
" 27	1 gal. ditto	" 85		
4mo 11	1 gal. ditto	" 85	2 55	
f115	William R Roth			
	1 bbl Winter Oil 29 1/2 net gals @ 80 cts sent to Princeton		23 60	
f150	William T Russell			
	1 gal W. Oil		" 85	
4mo 17 f138	William R Roth Jr			
	1 bbl Sum Oil deliv. Ls Hathy.			
	28 1/2 net gls @ 63 cts		17 95	
f109	Joseph R Anthony			
	2 gals W. Oil		1 70	46 65
f148	Sundry Ac^ts D^r to Stock n^o Nine			
4mo 23 114	Coombs Crocker			
	For 1 bbl Sum Oil 42 1/2 net gals @ 63 cts		26 77	
4mo 24 152	Oliver Crocker			
	For 1 bbl ditto deliv. Geo. Hooker			
	42 1/2 net gals @ 63 cts		26 77	53 54

New Bedford April 1829

P 5 Joseph Rotch Dr To, ~~Interest Act~~ Expense Act
P 139 To Interest on $1933.89 from 12 mo 2 1828
to 4 mo 27. 1829. 4 mo 25 ds 46 71

4 mo 27 P 154 Stock in Ten Dr To Joseph Rotch
P 5 To 2226 gals Head
3927½ " Body
8153½ gals Head & Body Oil
at 60 cts purchas'd of him of Ship
Sophias Cargo as cash this day 4892 10

Sundry Acts Dr To Joseph Rotch
William R Rotch & Co
To ¾ ths bal. his act 2173 20
William T. Russell
To ¼ th ditto 724 40 2897 60
Voided

P 5 Joseph Rotch Dr To Sundry Acts
P 138 To William R Rotch & Co
To ¾ ths bal. his act 2173 20
P 150 To William T Russell
To ¼ th ditto 724 40 2897 60

P 139 Expense Act Dr To William Coffin
P 146 To 1967 Candle boxes @ 25 cts furnish'd Oil Factory from 2 mo 5
1828 to 4 mo 14. 1829. 491 75
The last Invoice taken from Invoice
book is 68 boxes sent Jno R Harwood
14 Apr 1829

P 146 William Coffins Old Account Dr To
P 146 His New Account
To bal. due him 27 Apr 171 30

New Bedford April 1829

C146 William Coffin Dr To Sundry Acts
C138 To William R Rotch & Co
For 3/4 ths balance his acct pr
by them 28 Apr . . . 128 49
C150 To William T Russell
For 1/4 th ditto pr by him . . . 42 82 171 31

C135 Bills Payable Dr To Sundry Acts
C138 To William R Rotch & Co
For 3/4 ths of joint Note to Elisha
Dunbar dated 26 Dec 1828
At 4 mos pr by them . . . 641 39
C150 To William T Russell
For 1/4 th ditto pr by him . . . 213 79 855 18

Recd New Bedford 6 May 1829 of W. R. Rotch & Co and W. T. Russell Six Hundred dollars on acct their joint note to me dated 6 Dec 1828 for $4000.

Gideon Randall

C135 Bills Payable Dr to Sundry Accounts
C138 To W. R. Rotch & Co
S. 6 For 1/4 of $600 pr G. Randall on acct 450 -
C150 To W. T. Russell
For 1/4 Do . . . Do . . . 150 - 600 -

C156 Expense Account Dr to Cash
C144 For cash pr Fitzgerald 875
" Alfred Gibbs bill barrels 1616
" B. Howland . . . Do 585
" pr Francisco labor . . . . 6 -
" Alfred Leonard 7/3 & coopering 7/6 9 37
" Robt Gibbs bill barrels . . . . 100 -
" Holden Shannon for 12 meetings for bank tubs - - - 16 71 162 84

New Bedford April 1829.

Rec.d New Bedford 5 Mo 26. 1829 of W. R. Rotch & Co
Five Hundred dollars on acc.t joint note with W. T.
Russell dated 6 Dec.r 1828 —
$500. — Lucian Randall

125 Bills Payable Dr. to Sundry Accounts
5 Mo 26 For am.t p.r Cap.t Randall Rec.d $500. —
138 W. R. Rotch & Co
For ¾ of 1.st am.t . . . . . 375 —
150 W. T. Russell
For ¼ do . . . . . 125 — 500 —

150 W. T. Russell Dr. to Sethio Coffin
86 For am.t his acc.t collected 5 Mo 26. . . . . 11 16

150 W. T. Russell Dr. to Sam.l Leonard
120 For am.t collected from I. Mason for
his acc.t 3 28

157 Sundry Accounts Dr. to Robinson Beebee & Co.
For N.t proceeds Sales 26 Casks Sund.r Oil
p.r Sales dated 5 Mo 19 due 11 Mo 21 . . . 598 07
138 William R. Rotch & Co
For ¾ placed to their credit . . . 448 55
150 William T. Russell
For ¼ . . . ditto 149 52 598 07

117 Sundry Accounts Dr. to Elisha Hathaway & Co.
For N.t proceeds Sales 34 Casks Wh.e Oil
p.r Sales dated 23 May due 5 Sept 1829 1101 32
138 W. R. Rotch & Co
For ¾ N.t proceeds placed to their Cr. 825 99
150 W. T. Russell
For ¼ . . . Ditto . . . 275 33 1101 32

New Bedford May 1829.

	Sundry Acts Dr to Stock No Eight		
f 141	Henry Payson & Co		
f 100	To Invoice 150 boxes Sperm Candles sent them per Sloop Eliza Tyson Capt Sanford 14 Apr. 1829 - 4456½ lbs		
	16 Sept Rec Sales net procds	1074 92	
f 133	John R Harwood		
	To Invoice 68 boxes Sperm Candles sent him 14 Apr 1829 per Sloop Eliza Tyson Capt Sanford - 2028½ lbs -		
	15 June 1829 Rec Sales net procds	484 02	1558 94

	Sundry Acts Dr to Stock No Nine		
f 142	Samuel C Bunting		
f 83	To Invoice 40 casks Sum Oil sent him 2 May 1829 per Sch Jane Capt Tripp - 1295 nt gals. -		
	22 June 1829 Rec Sales net procds	768 13	
	Henry Payson & Co		
f 100	To Invoice 36 casks Sum Oil sent them 7 May 1829 per Sloop Caroline Capt Rickerson - 1664 gls.		
	28 Jany 1830 Rec Sales net procds	1011 47	
f 108	Thomas Whitridge		
	To Invoice 36 casks Sum Oil sent them 7 May 1829 per Sloop Caroline Capt Rickerson - 1756 gls		
	October 20 Rec Sales net procds	1028 52	
f 157	Robinson Wheeden & Co Prov.		
	To Invoice 26 casks Sum Oil sent them 15 May 1829 per Sloop B D Jones 997 gls		
	5 mo 19. 1829 Rec Sales net procds	598 07	3406 19

New Bedford May 1829

✓ C 54	Sundry Acts D^rs to Stock N^o Ten			
✓ C 113	Fish Grinnell & C^o			
	For Invoice 50 bbls Sum^r Oil			
	sent them 16 May 1829 per Sloop			
	Experiment Capt Gibbs 1687 gals.			
	2 Jun 1829 Rec^d Sales net proceeds	1024	47	
✓ C 117	Elisha Hathaway & C^o			
	For Invoice 50 Casks Sum^r Oil			
	sent them 19 May 1829 per Sloop			
	Pomona Capt Akin 1808 gals.			
	5 Jun 1829 Rec^d Sales net proceeds	1077	40	
✓ C 157	Robinson Weeden & C^o			
	For Invoice 20 Casks Sum^r Oil			
	sent them 27 May 1829 per Sloop			
	B D Jones Capt West 1192½ gals.			
	9 Jun^e 1829 Rec^d Sales net proceeds	710	92	
✓ C 92	Gideon Howland			
	For Invoice 20 Casks Sum^r Oil			
	sent him 28 May 1829 per Sloop			
	Helen Capt Tabor 1185 gals.			
	13 July 1829 Rec^d Sales net proceeds	704	83	3516 92

	Sundry Acts D^r to			
✓ C 113	Fish Grinnell & C^o			
	For net proceeds Invoice 50 Casks			
	Sum^r Oil sent them 16 May 1829			
	Stock N^o 10 as per their Sales			
	dated 5 Jun^e 28 Acct 10 Jun^e 28 1829	1024	47	
✓ C 138	William R Roach & C			
	For ¾ ths net proceeds	768	35	
✓ C 150	William T Russell			
	For ¼ th ditto	256	12	1024 47

New Bedford June 1829

C131 Bills Receivable D^r To Stock n^o Ten
C154 For Stimson & Hodges Note dated
9th June 1829 at 4 months payable
at the Union Bank Providence
for 15 casks Sum^r Oil containing
738 net gals @ 63 c^s 464 94

Sundry A^cs D^r
C117 Elisha Hathaway & C^o
For net proceeds Invoice 50 casks
Sum^r Oil Stock n^o 10, sent them
19 May 1829 as per their Sales
dated 3 June due 4 Dec^r 1829. 1077 40
C138 William R Roach & C^o
For 3/4 th^s 808 05
C150 William T Russell
For 1/4 th^s 269 35 1077 40

C142 Sundry A^cs D^r To Stock n^o Nine
4 m^o 27 C70 Walter Chapman & Son
1 bbl Sum^r Oil deliv^d Nye & Gibbs
34 1/2 net gals @ 63 c^s 21 73
" 28 C138 William R Roach & C^o
4 bbls Sum^r Oil deliv^d Enoch
Horton 134 net gals @ 63 c^s . 84 42
" 29 C110 Gilbert Russell
2 gals Sum^r Oil @ 75 c^s 1 bbl Water @ 85 2 35
" C29 James Durfee Jun^r
1 bbl Sum^r Oil 83 net gals @ 61 c^s
without bbl 20 13
5 m^o 1 C133 Rufus Booth
2 gals Sum^r Oil @ 75 c^s . . . 1 50
" 2 C56 Bennet Willcox
1 Cask Sum^r Oil 75 gals @ 63 c^s . . 47 25 177 38

New Bedford June 1829.

	P 142	Sundry Acts D^r To Stock N^o Nine		
5 mo 2	P 115	William R Rotch		
		7 gals Winter Oil @ 85 ¢		5 95
	P 131	Bills Receivable		
		for Israel Haskells Note dated		
		5 mo 2 at 4 months for 7 bbls Sum^r		
		Oil 229 nett gals @ 63 ¢		144 27
5 mo 5	P 111	Griffin Barney		
		1 gal. Sum^r Oil		" 75
"	P 47	Nehemiah Leonard		
		1 bbl Sum^r Oil 36½ gals @ 63 ¢		22 99
"	P 158	Gilbert Russell		
		6 lb Spurm Candles @ 30 ¢		1 80
"	P 152	Oliver Crocker		
		1 bbl Sum^r Oil 35 gals @ 63 ¢		22 05
"	P 95	James Arnold		
		4 gals. Winter Oil @ 85	3. 40	
		5 " Sum^r do @ 75 ¢	3. 75	7 15
"	P 148	Doc^r Paul Spooner		
		2 gals. Sum^r Oil @ 75 ¢		1 50
5 mo 11	P 30	John C Haskell		
		5 bbls Sum^r Oil 160 nett gals @ 63 ¢		
		4 months credit from 5 mo 11		100 80
"	P 149	Francis Taber Junr		
		1 bbl best Sum^r Oil 36 gals @ 65 ¢		23 40
"	P 85	Charles Grinnell		
		2 gals. Sum^r Oil @ 75 ¢		1 50
"	P 51	Charles Flemings		
		5 gals Sum^r Oil @ 75 ¢		3 75
	P 149	Ship Sophia		
		140 lb Oil Soap @ 4 ¢ (Entd. 457)		5 60
		10 gals dark S. Oil @ 60 ¢	6. "	
		15½ lb Candles @ 25 ¢ Box 25 ¢	4. 12	10 12 346 03

New Bedford June 1829–

	f 142	Sundry Ac D Fo Stock No Nine–		
5 mo 28	f 120	Samuel Leonard		
		4 gals. S. Oil @ 75 c	3 "	
" "	f 158	Gilbert Russell		
		1 gal. W. Oil	" 85	
6 mo 4	f 78	Abraham Russell		
		5 gals. S. Oil @ 75 c	3 75	
	f 144	Cash Account		
		Rec for Oil retailed	29 "	36 60

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	f 154	Sundry Ac D Fo Stock No Ten		
5 mo 26	f 90	David R Greene & C		
		3 bbls Sum Oil 101 1/2 nt gals @ 63 c	63 94	
" 21	f 152	J H Bartlet		
		12 bbls Sum Oil 420 nt gals @ 63 c		
		6 mos Cr fm. 5 mo 21	264 60	328 54
" "	f 146	William Coffin		
		1 bbl Sum Oil delis Isaac		
		Bowaths 34 1/2 nt gals @ 63 c	21 73	
		1 bbl Sum Oil same day		
		36 1/2 gals 63 c	22 99	44 72
5 mo 15	f 152	J. H. Bartlet		
		10 bbls. Sum Oil 337 1/2 gals @ 63 c		
		6 mos Cr from 5 mo 15	212 62	
"	f 34	Job Otis		
		1 bbl Sum Oil 26 nt gals @ 61 c		
		without bbl	15 86	
" 28	f 116	Elisha Dunbar & C°		
		2 Firkins Sum Oil 128 gls @ 63 c	80 64	
" 28	f 132	Davis Chase		
		1 bbl Sum Oil delis Abm Chase		
		28 1/2 nt gals @ 63 c	17 95	
6 mo 3	f 82	Dyre & Richmond		
		12 bbls Sum Oil 402 1/2 gals @ 63 c		
		4 mos fm. 6 mo 3	253 57	580 64
				953 90

New Bedford June 1829.

✓	154	Sundry Acts Dr To Stock No Ten		
6 mo	149	Francis Taber Junr		
		2 bbls Sum Oil 64½ nett @ 63 c	40 63	
"	152	Oliver Crocker		
		1 bbl Sum Oil 39½ nett @ 63	24 88	
"	56	Bennet Wilcox		
		1 bbl Sum Oil 35 nett @ 63 c	22 05	
	66	Benjamin Coombs		
		1 gal. S. Oil 5 mo 20	" 75	88 31

	156	Sundry Acts Dr To Expense Act		
	144	Cash Act		
		Rect for Oil Soap retailed	3 42	
	149	Ship Sophia		
		For 151 lbs Oil Soap @ 4 c . .	6 04	9 46

	142	Stock No Nine Dr To Stock No Eight		
	141	For 100 lbs Spermaceti transferred		
		@ 15 c		15 "

	156	Expense Act Dr To Noel Taber		
	13	For 8 bbls Oil @ 62½ c as per 6 mo 4 . . .		5 "

	138	William R Roach & Co Dr To Sundry Acts		
	19	To Abraham Barker & Co		
		For amt this bill agt Sh. Sophia	137 65	
	50	To John C Haskell		
		For ditto ditto	24 81	
	39	To Henry P Willis		
		For ditto ditto	30 67	
	90	To David R Greene & Co		
		For ditto ditto	48 76	
	152	To J. W. Bartlett		
		For his bill casting &c . . do . . .	33 78	275 67

New Bedford June 1829–

149 Ship Sophia D^r To Expense Act^
156 For 828 lbs Ground tin Pipes
Shoots @ ¢1 . . . . . 828 "
" 66 lbs sheet Iron @ 85 ¢ 56 10
" 10 lbs for Lead @ 50 ¢ 5 "
" 20 lbs @ 75 ¢ . . . . 15 "
" 18 lbs Rivets @ ¢1 . . . 18 " 922 10

6m^o 11 156 Expense Act D^r To Cash
144 p^r Capt Wm Atkins for Oil bbls 67 25

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39 Henry P Willis D^r To Expense Act^
156 For Interest on $ 216.07 fm 12m^o 20
1828 to 6m^o 13. 1829. 5 m^o 23 d^s . . 6 23
For discount on Sh. Sophias bill " 67 6 90

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39 Sundry Act^ D^r To Henry P Willis
150 William T Russell
For bill against Sh. Timoleon 10 75
" ditto Sh. Wm & Eliza 49 61
" ditto W T R private bill 38 87 99 23
39 New Act^
For balance carried to debit
of New Act^ due 6m^o 13. 1829. 93 07
192 30

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131 Bills Receivable D^r To
39 Henry P Willis
For his note dated 13 June. 1829
on demand sign'd jointly with
Josh^a Baker. for bal. of act^ . . . 93 07

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156 Expense Act^ D^r To Cash
144 p^r Jos. R Anthony for 1 Oil tierce
& 2 lbs . . . . . 2 "

New Bedford June 1829.

Sundry Accounts Dr to
C/133 John R Harwood
To net procds Invoice 68 boxs
Spm Candles sent him 14 Ap
1829 as per his Sales dated 6 June
1829 remitted by a draft on
the Bank of America New York 484 02

C/138 William R Roth & Co
To 3/4ths rec'd by them . . . 363 02

C/150 William J Russell
To 1/4 do . . . . 121 . 484 02

Sundry Accounts Dr to
C/142 Stock & Nin'd
C/108 Thomas Whitridge
To Invoice 13 casks Sum Oil
sent him 19 June per Sloop
Eliza Tyson Capt Rickerson
745 nt gals
July 1829 Rec'd Sales nt procds . . . 462 22

C/100 Henry Payson & Co
To Invoice 25 casks Winter
Oil sent them 19 June per Sloop
Eliza Tyson Capt Rickerson
1626 nt gals
6 Sept 1829 Rec'd Sales nt procds . . 1133 87 1596 09

C/131 Bills Receivable Dr to
C/152 Ivory H Bartlett
To his Note dated 20 June at 90 days . . 915 42
To ditto same date at 4 months . . 564 40
1479 82

C/93 Matthews Thacher Dr. to Expense Acc°
C/156 To Int & Com thereon in settlement . . . 125

New Bedford June 1829–

Sundry Acts Dr To

Samuel C Bunting

		For net proceeds Invoice 48 Casks		
		Winter Oil sent him 31 Jany 1829		
		per Sloop Support as per Sales		
		dated 6 mo 16. 1829. due 8 mo 8. 1829.	2452 31	
		For net proceeds Invoice 50 boxes		
		Sperm Candles sent him same		
		time & Sales rendered together		
		with the above Oil. due same time	379 18	
		For net proceeds Invoice 40 Casks		
		Sum Oil sent him 2 May. 1829		
		per Schr Jane. as per Sales dated		
		6 mo 16. due 10 mo 21. 1829	768 13	
			3599 62	
	138	William R Roach Hc		
		For 3/4 ths	2699 72	
	150	William J Russell		
		For 1/4 th	899 90	3599 62

	154	Sundry Acts Dr To Stock a/c Ten		
6 mo 9	19	Abraham Barker Hc		
		1 bbl Sum Oil 33 1/2 gals @ 63 c	21 10	
" 12	153	William H Allen Hc		
		3 bbls Sum Oil 100 nt gals @ 63 c	63 "	
" 13	138	William R Roach Hc		
		4 bbls Sum Oil delivd Wm R West		
		132 nt gals @ 63 c	83 16	
" 15	39	Henry P Willis		
		2 bbls Sum Oil 72 1/2 nt gals @ 63 c	45 67	212 93

6 mo 15	39	Henry P Willis Dr To Stock a/c Nine		
	142	4 Casks Sum Oil 196 1/2 nt gals @ 63 c		123 79

New Bedford June 1829

144 Cash D^r to Matthews Thacher
93 To am^t rec^d of him June 22 . . . . . 54 —

New Bedford 23^d June 1829 Rec^d of Wm R Rotch & Co five hundred dollars on a^t joint note with W J Rupell dated 6 Dec 1828 —

Gideon Randall

125 Bills Payable D^r to Sundry Acts
For am^t p^d Capt Randall on a^t
of joint note as per rec^t above — 500 "
138 To William R Rotch & Co
For 3/4 Hs p^d by them — . . . 375 .
150 To William J Rupell
For 1/4 th p^d by him — . . . 125 " 500 "

156 Expense Act D^r
153 William H Allen & Co^y
For 3 bil bbls & 6 3/4 pcs rec^d 6 mo 12 — / . 1 87

Sundry Acts D^r
113 Fish Grinnell & Co^y
For net proceeds Invoice 26 Casks
Sun Oil sent them 13 Dec^r 1828
as per their Sales dated 4 mo 1. 1829
due 5 mo 22. 1829 . . . 379 25
138 William R Rotch & Co^y
For 3/4 Do 284 44
150 William J Rupell
For 1/4 th — 94 81 379 25

mo 29 125 Bills Payable D^r to Cash
144 p^d joint Note to Benj^n Clark
dated 26 Dec^r 1828 at 6 months . 927 .
p^d ditto of same date them
to Elisha Dunbar — . . . 1030 50 1957 50

New Bedford June 1829 -

C144	Cash D^r^ To Sundry A^cs^		
C131	To Bills Receivable		
	For Stinson & Hodges Note		
	dated 9 Jun at 4 m^o^ disc^o^		
	at B & B Bank 29 Jun - - -	464 94	
C151	To William R Roth & C^o^		
	Rec^d^ them 29 Jun on act of		
	Notes p^d^ this day to Capt Ben^j^		
	Clark & E Dunbar - - - -	1125 "	1589 94

C156	Expense A^ct^ D^r^ To Cash		
C144	p^d^ discount on Stinson &		
	Hodges Note at B & B Bank - - -		7 76

C156	Expense A^ct^ D^r^ To Cash		
C144	p^d^ Capt H Tabers bill of Sic bbls - - -		182 25

C125	Bills Payable D^r^ To Sundry A^cs^		
C151	To William R Roth & C^o^		
	For 3/4ths of joint Note to Jn^o^ &		
	James Houland dated 17 July		
	1829 at 3 months for $2998.70 -	2249 03	
C150	To William F Russell		
	For 1/4th paid by him - - -	749 67	2998 70

C116	Sundry A^cs^ D^r^ To Profit & Loss		
C101	Stock N^o^ Five		
	For balance Stock N^o^ 5 transf^d^	48935 88	
C105	Stock N^o^ Seven		
	For d^o^ of Stock N^o^ 7 - d^o^	4234 09	53169 97

C144	Cash Dr. to Benjamin F Williams		
C12	For cash rec^d^ of W R Roth & C^o^		
	7 M^o^ 7 Am^t^ his a/c fwd - - - - -		162 85

New Bedford July 1829 -

Sundry Acts Dr to

149 Barker Briggs

156 Expense Act

For amt this bill of Wood
to 8th July 1829 . . . 12 46

150 William J Rupell

For bal. this acct . . . 8 89 21 35

Sundry Acts Dr to

113 Fish Gunnell & Co

For nett proceeds Invoice 25 Casks
Winter Oil sent them 19 Jany 1829
per Sloop Ann as per this Sales
dated 7 mo 3. due 8 mo 3. 1829 . . 96 66 66

151 William B Rotch Jr

For 3/4 ths 73 49 9

150 William J Russell

For 1/4 th 24 16 7 96 66 6

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156 Expense Act Dr to Cash

144 pr Ishmael Tripp labour from
4 mo 1 to 7 mo 1. 1829 . . . 75 50
Thos Lowet same time 92 17
Jno Paun ditto 103 64
Nathan Reed ditto 68 "
Philip Bailey ditto 73 " 412 31

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8 Ship Sally Ann Dr to

156 Expense Act

For 81 Oil Hhds gauging 10893 gls.
345 bbls 25 pr gal 85 cts . . . 293 92
6 months credit from 15 June

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156 Expense Act Dr to Cash

144 pr postage bill . . . 15 79

New Bedford July 1829 –

C116	Profit & Loss D^r^ to Expense Act^t^		
C156	To balance of Expense A^c^ transferred		1677 52
	Sundry Accounts D^r^ to		
C92	Gideon Howland		
	To net proceeds Invoice 20 casks		
	Sum^d^ Oil sent him 28 May 1829		
	per Sloop Helen as per his Sales		
	dated 9 July 1829 due 30 Sep^t^ 1829	704 83	
C151	William R Roth & C^o^		
	To 3/4 ths	528 62	
C150	William T Russell		
	To 1/4 th	176 21	704 83
C144	Cash D^r^ to William R Roth & C^o^		
C151	Rec^d^ of them 14 July		300 "
C33	Whale Bone Account D^r^ to		
C152	Ivory H Bartlett		
	To 11 bundles Whale Bone		
	purchas^d^ of him 15 July cash		
	from this date 60 1/2 lbs @ 24 ^c^		144 38
C131	Bills Receivable D^r^ to		
C 8	Ship Sally Ann		
	To D R Green Hos Note dated		
	15 June at 6 mo^s^ for 6 casks		293 92
C151	William R Roth & C^o^ D^r^ to		
C131	Bills Receivable		
	To J H Bartlett Note dated		
	20 June at 90 days for	915 42	
	To ditto Same date at 4 mo^s^ for	564 40	1479 82

New Bedford July 1829

Sundry Acts Dr to

P 126 I H Field

For his remittance to Fish Grinnell
as per his letter dated 16 June
& acknowledg'd by F G & Co.
16 July — 1000.

P 151 William R Rotch & Co.
For 3/4 Shs 750.

P 150 William T Russell
For 1/4 Sh 250. 1000.

Sundry Acts Dr to

P 108 Thomas Whitridge

For net proceeds Invoice 13 Casks
Sum Oil sent them 19 June
per Sloop Eliza Tyson as per
his Sales dated 13 July
due 19 Oct. 1829 462 22

P 151 William R Rotch & Co.
For 3/4 Shs 346 67

P 150 William T. Russell
For 1/4 Sh 115 55 462 22

P 100 Henry Payson & Co. Dr to

P 142 Stock Nr. Nine

For Invoice 29 Casks Winter Oil
sent them 18 July per Sloop
Carolina - 1456 nett gals.
6 Sep 1829. Rec'd Sales nett proceeds 1027 24

Sold George Tyson 150 bbls Winter Oil to be
put into Market casks at 73 cs 4 & 6 months
credit from 18 July. 1829 -

New Bedford July 1829.

f156 Expense Act Dr To Cash
f144 pd Chas Woodbury bill of Oil bbls 32 68

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f144 Cash Act Dr To William J Rupell
f150 To balance transfered 936 49

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f154 Stock in Ten Dr To Sundry Accts
To 1184 gals Head 1316 gals Body
4844 gals Head & Body Oil
@ 58¢ purchas'd of Richard
Plummer 5 mo 2. of Ship Sophia
Cargo 2519 52
f151 To William R Roteh & Co
To 3/4ths pd by them . . . 1889 64
f150 To William J Rupell
To 3/4 do pd by him . . . 629 88 2519 52

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f156 Expense Act Dr To
f151 William R Roteh & Co
To amt their bill of Sundries 298 01

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f136 Expense Act Dr To Brig Argus
f106 To 4 mast bbls no 4 mo . . . . . 2 "

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f151 William R Roteh & Co Dr To Sundry Accts
f106 To Brig Argus
To amt his Act transfered . . 19 54
f149 To Ship Sophia
To ditto 938 26
f132 To Davis Chase
To ditto 17 95
f136 To Adventure
to St Petersburg
To net proceeds that Adventure . 466 36 1442 11
rec'd by them

New Bedford July 1829

P 125 Bills Payable D^r To Sundry Acc^s
P 151 To William R Rotch & Co
For 3/4 ths of Note to Seth^o Coffin
dated 17 Nov. 1828 for $300. $ by them 225 "
P 150 To William J Russell
For 1/4 th ditto p^d by him . . . 75 " 300.

. Agreed with Joseph Rotch to take what Sperm^a Oil
he has on Hand remaining from Ship Sophia's Cargo
to be delivered us the 15^th day of October next. filled
up & the quantity then ascertained. at Sixty Cents
$ gallon, whatever Sums paid him before that day
now ag^s. Interest to be charged
July 28. 1829. — Jos Rotch

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31 July P 32 Gideon Randall D^r To Sundry Acc^s
P 151 To William R Rotch & Co
For this amt p^d Cap^t R. on acc^t of
joint Note he holds against us - 375 "
P 150 To William J Russell
For this amt p^d by him on Acc^t do - 125 " 500.

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31 July P 5 Joseph Rotch D^r To Sundry Acc^s
P 151 To William R Rotch & Co
For this amt by them on Acc^t purchase
of Sperm Oil 750 63
P 150 To William J Russell
For this amt p^d by him on Acc^t do: 250 " 1000 63

New Bedford 31 July 1829 Rec^d of W R Rotch & Co
& W J Russell One thousand dollars & 63 cts
on Acc^t Sperm Oil sold them — Jos. Rotch
R. C. Plummer

New Bedford August 1829-

P 156 Expense Act D^r To Cash
P 144 P^d Howard Nicolls bill of Rents 16 80
" Custom house entry on Sperm " 25 17 05

8mo 7 P 5 Joseph Rotch D^r Sundry Acts
P 151 To William R Rotch & C^o
For this Amt P^d by them on Act
purchase of Sperm Oil 2250 "
P 150 To William J Russell
For this Amt P^d by him on Act ditto 750 " 3000 "

New Bedford 8^mo 7 1829 Rec^d from Wm R Rotch & C^o Three Thousand dollars on account Sperm Oil sold them - Jos Rotch
p^r R C Plummer

P 142 Sundry Acts D^r To Stock N^o Nine
P 140 Adventure to Hamburg
For Invoice 70 boxes refined Sperm
maceti shipped per Barque
Dragon Capt Gardner consign'd
to Biancone & C^o 610 03
P 140 Adventure to Bremen N^o 3
For Invoice 50 boxes Sperm Candles
shipped per Barque Elizabeth
Capt Delano consign'd to
J & E Delius 385 81 995 91

P 15 William White Jun & C^o D^r To Cash
P 144 P^d them 8 Aug^t bal. of Act 61 65

P 156 Expense Act D^r To Wm White Jr & C^o
P 157 For 154 ℔ W Candles with 2 Coo^s 92 70
rec^d 4 Aug^t

New Bedford August. 1829.

	P 144	Cash Dr. to Josiah Wood		
	P 94 12	For am.t Rec.d of W.R.R & Co.		850
	P 131	Bills Receivable Dr to		
	P 106	George Tyson		
		for his Note dated 7 mo 18. at		
		4 months. on a/c of Wista 6 il		
		sold him		1700 "
	P 156	Expense Act Dr to Cash		
	P 144	p.d 11 m.rs to Spoons for 40 6 il bbls 62½ lbs		25 "
	P 144	Cash Dr to Bills Receivable		
	P 131	Rec.d 17 Aug.t for D.R Green & C.o		
		Note dated 15 June at 6 months		
		discounted at B.C Bank .	293 92	
		Ditto Geo. Tysons Note dated		
		18 July at 4 months. discounted		
		at 2	1700 "	1993 92
	P 156	Expense Act Dr to Cash		
	P 144	p.d discount on D.R Green & C.o		
		Geo. Tysons Notes		32 56
	P 32	Gideon Randall Dr to Sundry Acts		
	P 151	To William R Roth & C.o		
		for this Ant p.d by them 8 mo 18 .	1044 89	
	P 125	To Bills Payable		
		for our joint note dated 8 mo 18		
		on demand	1000 "	2044 89
3 mo 20	P 125	Bills Payable Dr to Cash		
	P 144	p.d Note to Dan.l Wood	1600 27	
	"	do Jno.n Tucker	618 30	
	"	do Warren Howland	360 68	2579 25

New Bedford August 1829—

32 Sundry Acts Dr to Gideon Randall
135 Bills Payable
For bal. due him on Note for
$4000 — — — — — 2400 "
156 Expense Act
For bal. of Interest due him
on Note for $4000 — — — 14489 2544 89

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144 Cash Dr to William R Rotch & Co.
151 Rec of them Sno 20 — — — — — 320 "

New Bedford 25. Augt. 1829 Rec. of W R Rotch & Co.
& W. J. Rupell Fifteen Hundred dollars on
acct. Sperm Oil sold them — Jos. Rotch
pr. R. B. Plummer

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5 Joseph Rotch Dr to
151 William R Rotch & Co.
For this amt. pd Jos. Rotch by them
on at purchase of Sperm Oil
as per receipt above — — — — 1500 "

Sno 26 135 Bills Payable Dr to Cash
144 pr Note to Jno A Howland
dated 17 Feby 1829 at 6 Mos 154 58

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106 George Tyson Dr to Stock no Nine
142 For 136 casks Winter Oil containing
4645 net gals @ 73 c — — — 3390 85
sold him 7 mo 18 on 4 & 6 months cr

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void see page 449 131 Bills Receivable Dr to George Tyson
106 For his Note dated 7 mo 18 at 4
months, on acct of Oil sold him — — — 1700 "

New Bedford August 1829 –

p 156 Expense Act Dr To Cash
p 144 pd B Howland for 7 Bbls Oil . . . 3 50

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p 131 Bills Receivable Dr To George Tyson
p 106 For his Note dated 28 July 1829
at 6 months for bal. of act 169 85

New Bedford 31 Augt 1829 Rec'd Ppd R Roth & W. T Russell Seven hundred dollars on act of Sperm Oil sold them
Jos. Roth
pp R. C. Plummer

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p 5 Joseph Roth Dr To Sundry Acts
p 150 To William T Russell
For his act pd Jos. Roth by him on act purchase Sperm Oil as per receipt above . . . 550 "
p 151 To William R Roth & Co
For his act pd do by them . . 150 " 700 "

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p 131 Bills Receivable Dr To Stock No Nine
p 142 For Michael Randalls Note
dated 31 Augt at 4 months . . 393 80
For 5 Hhds taught pres Oil
containing 716 net gals @ 55 c

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p 140 Sundry Acts Dr To Adventure to London No 4
For net proceeds 60 Casks crude body
Oil ship'd to London per Countrivan
as per Fish Grinnell & Co's Statement
dated 8 mo 21. due 4 mo 19. 1829. 450 629
p 151 William R Roth & Co
For 3/4 ths . . 337 972
p 150 William T Russell for 1/4 th 112 657 450 629

New Bedford September

135	Bills Payable D^r To Sundry Acts		
151	To William R Rotch & Co		
	For 3/4ths of joint Note to Hun-		
	newell Hathaway dated 17 Feby		
	1829 at 6 months for $309.15	231 86	
150	To William J Russell		
	For 1/4 th the above Note paid		
	by him	77 29	309 15

131	Sundry Acts D^r To Bills Receivable		
156	Expense Act		
	p^d discount on Geo. Tysons Note		
	dated 28 July 6 months $1690.85	41 71	
151	William R Rotch & Co		
	For 3/4ths of Geo. Tysons Note rec^d		
	by them less discount	1236 86	
150	William J Russell		
	For 1/4th ditto rec^d by him	412 28	1690 85

144	Cash D^r to Expense Account		
156	p. 4 For Cash rec^d of W^m Grinnell for Oil Casks		3

126	Sundry Acts D^r To J H Field		
151	William R Rotch & Co		
	For 3/4ths of his remittance to		
	Fish Grinnell & Co^s dated 11 M^o 3. 1829		
	for $784.92	588 69	
150	William J Russell		
	For 1/4th ditto	196 23	784 92

144	Cash D^r To Bills Receivable		
131	Rec^d 5 Sep^r for Israel Harkell		
	Note dated 2 May at 4 months		
	p^d at B C Bank		144 27

New Bedford September 1829

156	Expense Act Dr to Cash		
144	pd Ish[a] Tripp 36½ days work from 7 mo 1 to 8 mo 15	36 50	
	Philip Bailey 42 7/8 days from 7 mo 1 to 8 mo 20	42 87	
	Nathan Bull 41⅓ days from 7 mo 1 to 8 mo 20	41 33	120 70
144	Cash Act Dr to William T Russell		
150	For balance of Cash as transfer		224 60
100	Sundry Acts Dr to Henry Payson & Co		
	For net proceeds Invoice 25 Casks Winter Oil sent them 19 June as per their Sales dated 31 August due	1133 87	
	For net proceeds Invoice 29 Casks Winter Oil sent them 18 July, as per their Sales dated 31 August due	1027 24	
		2161 11	
151	William B Rotch & Co		
	For 3/4 ths	1620 84	
150	William T. Russell		
	For 1/4 th	540 27	2161 11
150	William T Russell Dr to		
151	William B Rotch & Co		
	For balance due from WBR & Co to WT Russell & now transferred to equalize their 3/4 ths of Stock with WTRs 1/4 th		799 91

New Bedford September 1829

7 Sept C 151 William B Rotch & Co's New Acct
C 131 D^r to this Old Acct
For balance transferred to New Acct . . 9992 46

" C 150 William T Russells New Acct
C 150 D^r to His Old Acct
For balance transferred to New Acct . . . 3330 82

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9 Sept C 142 Sundry Acts D^r to Stock N^o Nine
C 151 William B Rotch & C^o
For 3/4 ths Amt rec^d of G & C Bonney
for 13 Casks Oil pumped from
taught prep Oil containing
1537 nett gals @ 58 ct . . . 668 60
C 150 William T Russell
For 1/4 th rec^d by him . . . 222 86 891 46

C 154 Stock N^o Ten D^r to Joseph Rotch
C 5 For Sperm Oil pumped off from
Body of Ship Sophias Cargo. pur-
chas'd of him July 28 -
33 Casks sold Alex^r Gibbs
containing 1580 nett gals @ 60 ct . . . 948 "

C 159 Alexander Gibbs D^r to Stock N^o Ten
C 154 For 33 Casks pump'd Oil containg
1580 nett gals @ 63 ct 4 months
from 8 Sept 995 40

C 50 John C Haskell D^r to Stock N^o Nine
C 142 For 18 Casks Winter Oil containing
1477 nett gals @ 71 ct without casks -
4 Months Cr from 6 Sept 1048 67

New Bedford September 1829.

154 Stock N° Ten D^r to Joseph Rotch
5 For 12 bbls Oil pump'd off from
body of Ship Sophias Cargo, sold
Oliver Swain. containing 384½ nt gals @ 60c 230 70

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159 Oliver Swain D^r to Sundry A^cs
154 To Stock N° Ten
For 12 bbls Sum^r Oil containing 384½
nt gals. @ 63 c. — — — — 242 23
142 To Stock N° Nine
For 5 bbls Winter Oil containing
177 gals @ 74 c. — — — — 130 98
4 months C^r from 7 Sep^r — 373 21

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131 Bills Receivable D^r to
159 Oliver Swain
For his draft dated 7 Sep^r at 4 mos
on E. F & S. M Cutler Charlestown
for Oil sold him — — — — — 373 21

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50 John C Haskell D^r to Sundry A^cs
154 To Stock N° Ten
For 35 Casks pump'd Oil from
Body of Ship Sophias Cargo
containing 1577½ gals @ 63 c
4 mo^s C^r from 11 Sep^r — — 993 82
142 To Stock N° Nine
For 5 Hhds Sperm Oil pump'd
from taught prop Oil. containing
594 gals @ 58 c. 4 m^s fm. 11 Sep^r 344 52 1338 34

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154 Stock N° Ten D^r to Joseph Rotch
5 For 35 Casks pump'd Oil. of Ship
Sophias Cargo sold J^n C Haskell
1577½ gals @ 60 c — — — 946 50

New Bedford September 1829-

f156 Expense Act Dr to Cash
f161 pd Isaac Simons pumping
Oil 7 days - - - - - - - 7 "

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f150 William T Rupell Dr to
f33 Whale Bone Act
For net procds Sales of Whale
Bone by Fish Grinnell & Co.
as per Sales dated 9 mo 11. 1829 145 64

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f126 Sundry Acts Dr to J. H Field
For his remittance to Fish Grinnell
& Co $1000 as per his letter dated
25 July, & rec'd by F G & Co 14 Aug
f151 William R Rotch & Co
For 3/4 ths - - - - 750 "
f150 William T. Rupell
For 1/4 th - - - - - 250 " 1000 "

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f114 Coombs & Crocker Dr to
f152 Oliver Crocker
For balance transfer - - - - 147 37

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f156 Expense Act Dr to Oliver Crocker
f152 For his bill of Oil bbls 6 60

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f152 Oliver Crocker Dr to Stock no Ten
f154 For 29 Casks pump'd Oil containg
1229 1/2 gals @ 63 c - - - 774 58
add 1 per ct Sep 4 mo on $80 6 14 780 72

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f131 Bills Receivable Dr to Oliver Crocker
f152 For his Note dated 14 Sept at
4 months for balance of Act - - - - 700 45

New Bedford September 1829.

✓ C 154 Stock N° Ten Dr to Joseph Rotch
✓ C 5 For 30 Casks Sperm Oil pump'd off from body Oil. Ship Sophias cargo sold Alex Gibbs. contain'g 1584 1/2 gals @ 60 cts. 950 70
For 29 Casks ditto sold Olcott Cooke contain'g 1229 1/2 gls @ 60 cts 737 70 1688 40

✓ C 159 Alexander Gibbs Dr to Stock N° Ten
✓ C 154 For 30 Casks pump'd Oil contain'g 1584 1/2 gals @ 63 cts. 998 23
4 months Cr from 14 Sept

✓ C 100 Sundry Acts Dr to Henry Tayson & Co
For Net proceeds Invoice 150 boxes Candles sent them 14 Apr per Sloop Eliza Tyson as per their Sales dated Sept 2. Am't 12 Dec 1829 1074 92
✓ C 151 William R Rotch & Co
For 3/4 ths 806 19
✓ C 150 William J Russell
For 1/4 th 268 73 1074 92

✓ C 59 John B Taylor Dr to Stock N° Nine
✓ C 142 For 49 Casks Winter Oil contain'g 2784 gals. @ 75 cts. 2088 0
4 months Cr from 15 Sept.

✓ C 156 Expense Act Dr to Cash
✓ C 161 p. Capt H Tabers bill of Oil Casks 6 40

✓ C 152 Ivory H Bartlets New Account
✓ C 152 Dr to His Old Act
For balance transferred to debit New Act dec 11 mo 21 . . . . 319 19

New Bedford September 1829

156 Expense Act Dr To
50 John C Haskell
For 24 bbls Oil Hhds gauging
3667 gals. 1166 bbls 13 gls @ 30 c. . . . 34 92

159 John B Taylor Dr To Stock No 9
142 For 25 bbls Winter Oil containing
888 gals @ 76 c. 674 88
4 months Cr. 17 Sept

156 Expense Act Dr To Cash
161 Pd Capt Jas Atkins bill of Oil Bbls . . . 11 43

131 Bills Receivable Dr To Sundry Acts
159 To John B Taylor
For his Note dated 16 Sept
at 4 months. for Oil sold him. 2759 13
159 To Alexander Gibbs
For his Note dated 8 Sept
at 4 months for Oil sold him. 995 40
For ditto dated 14 Sept at
4 months for ditto . . 998 33

142 Stock No 9 Dr To John B Taylor
159 For error in taking off the gauge
of 1 cask Winter Oil 5 gals @ 75 c . . . 3 75

131 Bills Receivable Dr To
50 John C Haskell
For his Note dated 6 Sept
at 4 months 1048 67
For ditto dated 11 Sept at 4 ms 1338 34 2387 01
for same Winter Oil sold him

New Bedford September 1829.

✓ 142	Sundry Acts D^r To Stock^r Nine			
✓ 108	Thomas Whitridge			
	For Invoice 43 casks Winter			
	Oil sent him 3 Sep^r per Sloop			
	Eliza Tyson 1595 ½ gals.			
	21 Sep^r Rec^d Sales net proceeds		1193 15	
	Same time 150 boxes Candles			
	8 Feb^y 1830 Rec^d Sales 150 boxes Candles net pay		1029 16	
✓ 100	Henry Payson & C^o			
	For Invoice 200 boxes Sperm			
	Candles sent them 3 Sep^r per			
	Sloop Eliza Tyson 6014 lbs.			
	16 March 1830 Rec^d Sales net proceeds		1415 77	
✓ 83	Samuel C Bunting			
	For Invoice 60 tierces & 5 Hhds			
	Winter Oil sent him 18 Sep^r			
	per Brig Henry 4674 gals.			
	21 Oct^r Rec^d Sales net proceeds		3765 85	7403 93
✓ 161	Cash D^r To Bills Receivable			
✓ 131	For Alex^r Gibbs Note dated dated			
	9 mo 8 at 4 months discounted at			
	Bedford Com^l Bank 9 mo 21		995 40	
	For Isa^c C Hazelles Note dated			
	9 mo 6, at 4 months discounted at d^o same time		1048 67	2044 07
✓ 156	Expense Act D^r To Cash			
✓ 161	P^d discount on the above notes			37 14
✓ 160	Joseph Rotch D^r To Cash			
✓ 161	P^d him 22 Sperm Oil			2000 "

New Bedford 22 Sep^r 1829 Rec^d of W R Rotch & C^o
& W I Rupell Two thousand dollars on Act Sperm Oil
sold them. —

Jos. Rotch
per R. C. Swain

New Bedford September 1829-

Sundry Acts Dr to
Thomas Whitridge

C108	For Net proceeds Invoice 43 Casks Winter Oil sent him 3 Sept as per his Sales dated 15 Sept- due 4 Dec. 1829		1193 15	
C151	William R Rotch & Co For 3/4 ths		894 87	
C150	William T Rupell For 1/4 th		298 28	1193 15

C156 Expense Act Dr to Cash
C161 Jr Alfred Gibbs bill of Casks 18 34

C142 Sundry Acts Dr to Stock a/c Nine
C150 William T Rupell
1 gal. Winter Oil 6 m 12 " 85
C109 Joseph R Anthony
2 gr. W. Oil. 5 gr Sum Oil " 15 5 45
C133 Rupell Booth
4 gals. Sum Oil 75 7 m 1 3 "
C158 Gilbert Rupell
1 gal. Winter Oil " " " 85
C111 Griffin Barney
1 gal. S. Oil " " " 75
C161 Cash Act
Rec for Oil retailed 8 gr 6 " 16 90

C156 Sundry Acts Dr to Expense Act
C161 Cash Act
Rec for 4 B Oil Soap 6 c " 24
do for an old cask 1 " 1 24
C75 Job Eddy
35 lbs Oil Soap 6 c 7 m 1 2 10 3 34
delv'd at his Corner

New Bedford September 1829–

142	Sundry Acts D^r To Stock N^o Nine				
150	William T Rupell				
	1½ lbs Sperm Candles	Jn^o 16		45	
120	Samuel Leonard				
	4 gals. Sum Oil	" "		3 "	
75	Job Eddy				
	5 lbs Sperm Candles @ 30 c	" 17		1 50	
162	Butler & Allen				
	1 bbl Sum Oil 36 gs @ 63 c	" 20		22 68	
16	James Hathaway				
	1 bbl Sum Oil 33 gs @ 63 c	" 21		20 79	
85	Charles Grinnell				
	2 gals. Sum Oil	" 22		1 50	
116	Elisha Dunbar & Co				
	1 bbl. Winter Oil 39½ gs @ 73 c	" 24		28 83	
84	Barque Elizabeth				
	18 gs Sum Oil @ 65 c	11.70			
	24¾ lb Candles @ 25 c	6.19		17 89	
158	Gilbert Rupell				
	1 gal. Winter Oil	Jn^o 31		85	
150	William T Rupell				
	4 gals. Sum Oil @ 75 c	8m^o 4		3 "	
16	James Hathaway				
	2 kegs Sum Oil 13 gs @ 70 c	" "		9 10	
115	William R Rotch				
	1 box Sperm Candles 29¾ @ 25 c				
	box 25 c. sent Capt Renshaw 8m^o 5			7 69	
161	Cash Act				
	Rec^d for Oil retailed		4 12		121 40

136	Sundry Acts D^r To Expense Act				
161	Cash Act				
	Rec^d for ½ lb Oil Soap @ 6 c			2 88	
146	William Coffin				
	11½ lb Oil Soap @ 6 c			69	3 57

New Bedford September 1829

156	Expense Act Dr To Sundry Acts				
133	To Rupell Booth				
	For 4 bbls @ 62½ cts		7 mo 11	2 50	
161	To Cash				
	For 1 bbl of Jno Paun		" 10	" 622	
84	To Barque Elizabeth				
	For 7 bbls @ 30 cts			2 10	522
156	Sundry Acts Dr To Expense Act				
16	James Hathaway				
	16 bbls Oil Soup 419 lbs @ 4 cts		8 mo 3	16 76	
84	Barque Elizabeth				
	For 36 bbls @ 80 cts			28 80	4556
143	Sundry Acts Dr To Stock on Nine				
150	William T Rupell				
	1 gal. Winter Oil		7 mo 8	" 85	
148	Dor.t Paul Spooner				
	2 gals. Sum.r Oil @ 75 cts		8 mo 13	1 50	
162	Allen Booth				
	1 gal. Sum.r Oil		" 18	" 75	
158	Gilbert Rupell				
	2 gals. Sum.r Oil	8 mo 18	1.50		
	1 " Winter "	" 27	" 85	2 35	
109	Joseph R Anthony				
	2 gals. Winter Oil		8 mo 19	1 70	
160	Joseph Rotch				
	6 gals. Sum.r Oil @ 75 cts		" "	4 50	
115	William R Rotch				
	7 gals. Sum.r Oil @ 75		" 25	5 27	
111	Griffin Barney				
	1 gal. Sum.r Oil		" "	" 75	
163	William Tallman				
	1 gal. Sum.r Oil		" 28	" 75	1842

New Bedford September 1829-

	143	Sundry Acc'ts D'r to Stock no Nine		
	51	Charles Fleming		
		5 gals. Sum Oil	gno 1	3 75
	25	Joseph Ricketson		
		2 gals. Sum Oil gno 1	1.50	
		2 " Winter " "	1.70	3 20
	120	Samuel Leonard		
		4 gals. Sum Oil @ 75 c	gno 2	3 "
	133	Rupell Booth		
		1/2 gal. S. Oil	" "	" 37½
gno 3	162	James Hathaway		
		2 bbls taught pup Oil 62 gs @ 58 c		35 96
" 14	95	James Arnold		
		4 gals Winter Oil @ 85 c	3.40	
		5 Sum " 75 c	3.75	7 15
" 15	158	Gilbert Rupell		
		2 gals. Sum Oil		1 50
"	163	William Tallman		
		2 gals. Sum Oil		1 50
" 16	148	Dor Paul Spooner		
		8 lbs Spun Candles @ 30 c		2 40
"	162	Allen Booth		
		1 gal. Sum Oil		" 75
" 17	162	James Hathaway		
		2 bbls Winter Oil 73½ gs @ 77 c		56 59
" 18	162	Butler & Allen		
		1 bbl Sum Oil 37½ gs @ 65 c		24 37
" 19	133	Rupell Booth		
		4 gals. Sum Oil		3 "
" 21	75	Job Eddy		
		1 bbl Winter Oil 39 gs @ 75 c		29 25
"	158	Gilbert Rupell		
		1 gal. Winter Oil		" 85
" 24	160	Joseph Rotch		
		6 gals. Sum Oil @ 75 c		4 50 178 14

New Bedford September 1829—

f143 Sundry Acts Dr to Stock no Nine
void Joseph R Anthony
f135 Humphrey Rupell
2½ gals. Sun Oil 1 87
f161 Cash Act
Rec for Oil retailed 7 12 8 99

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f154 Sundry Acts Dr to Stock no Ten
f69 Nye & Gibbs
1 bbl Sun Oil 32 gs @ 65 c. gn 8 20 80
f61 Leonard Macomber
1 bbl Sun Oil 32 gs @ 65 c. 9 no 8 20 80 47 60

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f156 Expense Act Dr to Sundry Acts
f161 To Cash Act
p 8 no 11 for 100 bunches Hays 5.
@ 5 c
" 8 no 31. 46 bus. Coal @ 12 c 5.52
" 9 no 3 5 lbs Cut Spikes @ 9 c .45 10 97
f82 To Stephen Taber
For 44 empty bbls @ 65 c rec'd 8 no 31 28 60
f112 To Pardon Taber
55 3/4 lbs Candle pape @ 9 c rec 9 no 7 6 96 46 53

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f143 Stock no Nine Dr to Stock no Ten
f154 For 70 gals taught prep Oil @ 58 c 40 60

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f146 William Coffin Dr to Expense Act
f156 For 2 bbls Oil Soap 686 lbs @ 4 c 27 44

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f156 Expense Act Dr to Job Eddy
f75 For Candle wick & Ash heading 7 35

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f150 William T Rupell Dr to Job Eddy
f75 For bal. his act 80 64

New Bedford September 1829-

✓ 161 Cash D^r^ to Jos Eddy
✓ 75 Rec^d^ for 5 ℔ Candles 1 50

✓ 164 G. E. Russell & Barstow of New Orleans
✓ 143 D^r^ to Stock N^o^ Nine
For Invoice 300 boxes Sperm Candles sent 1^st^ C^r^ via New York to the care of C & J Barstow to be forwarded to New Orleans by them
9043 1/4 ℔^s^ — 16 Dec^r^ 1829 Rec^d^ Sales net proceeds 2186 61
due 24 March 1830-

✓ 154 Stock N^o^ Ten D^r^ to Joseph Rotch
✓ 160 For 2 bbls pumpi'g Oil sold Nye & Gibbs & Leonard Macomber
64 gals @ 60 38 40
For 31 Casks Body Oil Ship Sophias cargo, being the foots left after pumping off the thin Oil now at Canals work 24 Sep^r^ 5430 net gals @ 60^c^ 3258 " 3296 40

Sundry A^cts^ D^r^ to
✓ 157 Robinson Weeden & C^o^
For net proceeds Invoice 20 Casks Sum^r^ Oil sent them 27 May as per their Sales dated 9 m^o^ 21. 1829
due 9 Dec^r^ 1829- 710 22
✓ 151 William R Rotch & C^o^
To 3/4 ths- - - 532 66
✓ 150 William J Russell
To 1/4 th - - - - - - 177 56 710 22

✓ 153 William H. Allen & C^o^ D^r^ to Stock N^o^ 10
✓ 154 For their order favr Davis & Biggs for Oil to the amt of - - - - 13 34

New Bedford October 1829

C131	Bills Receivable D^r^ to			
C145	Outstanding Debts			
	For the following Notes signed by E J Mallett of Providence in favor James Tanner, for Oil sold E Mallett by Robinson Wheden & C. he having failed we allowed him an extention of time viz.			
	on Note dated July 20. 1829 @ 9 months		66 92	
	ditto same date	13 m^o^	66 92	
	ditto ditto	16 m^o^	66 91	
	ditto dated 19 Aug^t^ 1829 payable in 12 m^o^ from 21^st^ Nov^r^ 1829		204 85	405 60
	Sundry Acts D^r^ to			
C153	William H Allen & C^o^			
C156	Expense Act			
	For 15 yds Kersey for Trainers		11 25	
C150	William T Russell			
	For Am^t^ this bill agst him		24 68	
C109	Joseph R Anthony			
	For balance this Act		38 54	74 47
C82	Dyre & Richmond D^r^ to			
C156	Expense Act			
	For Interest on $253.57. 30 days			1 26
C131	Bills Receivable D^r^ to			
C82	Dyre & Richmond			
	For this Note dated 3 Oct at 30 days for bal. of Act			254 83
C156	Expense Act D^r^ to Cash			
C161	P^d^ for an Oil Can			63

New Bedford October 1829

Recd New Bedford Oct 5. 1829 of J. & T. Russell Seventeen Hundred Dollars on acct
$1700.— Jos Roth

✓	160	Joseph Roth Dr To Cash	
✓	161	pr him 5 Oct as per receipt above	1700 "
✓	82	Stephen Taber Dr To Cash	
✓	161	pr him 5 Oct in full	28 60
✓	161	Sundry Acts Dr To Cash	
✓	151	William R Roth & Co	
		pr 6 Oct Stmt 3/4ths of four joint Notes	
		to Abm Russell for $1002.98	
		ditto — ditto for 1017.17	
		3/4ths of 2020.15 is	1515 12
✓	156	Expense Act	
		pr Interest on the above Notes	
		to 10 mo 6. 1829	168 07
✓	125	Bills Payable	
		pr Note to Gideon Randall	
		dated 8 mo 18. 1829 on demand	1000 "
✓	156	Expense Act	
		for Interest on the above Note	
		to 10 mo 6. — 1 mo 18 days	8 " 2691 19
✓	161	Cash Dr To Bills Receivable	
✓	131	for the following Notes discounted	
		at Bedford Com'l Bank 5 October	
		Jno C Haskell	1338 34
		Jno B Taylor	2759 13
		Alex Gibbs	998 23
		Dyre & Richmond	254 83 5350 53

New Bedford October 1829-

	✓ C 56	Expense Act D^r To Cash		
	✓ C 61	P^d discount on Jn^o C Haskells Jn^o B Taylors Alex Gibbs & Dyer & Richmonds Notes discound at B C Bank 5 Oct. as pr 465		88 19
8 Oct	✓ C 56	Expense Act D^r To Cash		
	✓ C 61	P^d Alfred Leonard, Coopering		20 93
	✓ C 56	Expense Act D^r To Nye & Gibbs		
	✓ C 69	For 9 Bbls @ 62½ ^s		5 62
	✓ C 61	Cash D^r To Nye & Gibbs		
	✓ C 69	Rec^d them 9 Oct bal. of act		15 18
	✓ C 50	William T Russell D^r To		
	✓ 131	Bills Receivable		
		For Olive Crockers Note dated 14 Sept @ 4 ms discounted at Bedford Com Bank 12 Sept. rec^d by him 4 Jan^y 1830		700 45
	✓ C 51	William R Rotch & D^r To		
	✓ C 31	Bills Receivable		
		For Olive Swains draft on E J & S. M. Allen Charlestown M^s dated 7 Sept @ 4 ms discounted at B C Bank 12 Oct rec^d by them 3 Jan^y 1830		373 21
	✓ C 56	Expense Act D^r To Cash		
	✓ C 61	P^d postage bill to 1 Oct	13 50	13 50

New Bedford October 1829

✓ C 102 Robert Speir D^r To Sundry A/cs
✓ C 143 To Stock N^o Nine
For 2 bbls Winter Oil 63 gls @ 80 cts 50 40
✓ C 154 To Stock N^o Ten
For 1 tierce Strained Oil
61½ gals @ 70 cts 43 05 93 45
Sent him 15 Oct^r per Sloop Hudson
to Albany care of Josh^a Tuffs
per his order

✓ C 100 Henry Payson & C^o D^r To
✓ C 143 Stock N^o Nine
For 32 Casks Winter Oil sent
them 6 Oct^r per Sloop Carolina
1392 gals.
28 Jan^y 1830 Rec^d Sales net proceeds 1127 68

✓ C 117 Elisha Hathaway & C^o D^r To
✓ C 154 Stock N^o Ten
For Invoice 6 bbls Strained
Oil sent them 14 Oct^r per Sloop
Traveller 185 9/12 gals.
23 Oct^r 1829. Rec^d Sales net proceeds 1234 87

✓ C 163 Dyre & Richmond D^r To
✓ C 143 Stock N^o Nine
For 22 tierces Winter Oil
1558 net gals @ 80 cts
4 mo^s credit from 17 Oct^r 1246 40

✓ C 119 Israel F Haskell D^r To
✓ C 154 Stock N^o Ten
For 15 bbls Strained Oil 465 net gls @ 68 cts 316 20
90 days credit from 17 Oct^r

New Bedford October 1829-

C 83 Samuel C Bunting D^r^ to
C 143 Stock N^o^ Nine

For Invoice 25 Tierces Winter
Oil sent him 16 Oct^r^ per Sch^r^
Regulator. 1818½ gals -
Rec^d^ Sales 25 Feb^y^ 1830 nett pay - - - - 1459 72

C 19 Abraham Barker D^r^ to
C 53 Abraham Barker & C^o^

For balance A Barker as per Invoice - - 116 55

C 153 Abraham Barker & C^o^ D^r^ to Cash
C 161 p^d^ them 19 Oct^r^ ant^o^ their drafts
Ship Sophia - - - - - - - 137 65

C 156 Expense Act^t^ D^r^ to Sundry Acc^ts^
C 160 To Joseph Rotch

For 7 tierces gauging 620 gals
19 bbls. 21½ gals @ 90 c^s^ 17 68

C 95 To James Arnold

For 6 tierces gauging 473 gals
15 bbls @ 90 c^s^ 13 40 31 08

C 131 Bills Receivable D^r^ to
C 119 Israel T Hasket

For his Note dated 17 Oct^r^
at 90 days, for 15 bbls Oil - - - 316 20

C 161 Cash D^r^ to Stock N^o^ Ten
C 154 Rec^d^ 20 Oct^r^ of Mr Bonny for
100 Strained Oil 39 gals @ 68 c^s^ - - - 26 52

C 159 John B Taylor D^r^ to Stock N^o^ Ten
C 154 For 40 bbls Strained Oil
1224 nett gals @ 68 c^s^ - - - 832 32
60 days credit from 21 Oct^r^

New Bedford October 1829

Sundry Acts Dr to

P 108 Thomas Whitridge

For net proceeds 36 casks Sum Oil
sent him 7 May. as per his Sales
dated 14 Oct. due 9 Oct. 1028 52

P 151 William R Roth & Co

For 3/4 ths 771 39

P 150 William T Russell

For 1/4 th 257 13 1028 52

Sundry Acts Dr to

P 83 Samuel C Bunting

For net proceeds Invoice 60 tierces
& 5 Hhds Winter Oil sent him
18 Sept per Brig Henry, as per his
Sales dated 10 mo 15. due 2 mo 1. 1830 3765 85

P 151 William R Roth & Co

For 3/4 ths 2824 39

P 150 William T Rupell

For 1/4 th 941 46 3765 85

Sundry Acts Dr to

P 117 Elisha Hathaway & Co

For net proceeds Invoice 60 bbls
Strain'd Oil sent them 14 Oct
per Sloop Traveller, as per their
Sales dated 22 Oct. due 21 Apr 1830 1234 87

P 151 William R Roth & Co

For 3/4 ths 926 15

P 150 William T Rupell

For 1/4 th 308 72 1234 87

P 154 Store Acct Ten Dr to Joseph Roth

P 160 For 4754 1/2 gals Head Matter Oil @ 60 c 2852 70

Ship Sophias Cargo, being the balance
of shipt 28 Inst

New Bedford October 1829

Sundry Acts Dr to
Adventure to Canton

C 140				
C 115	William R Roteh			
	For paper Soldes		7 49	
C 165	Joseph R Anthony			
	For paper Soldes, Chop mer.			
	1 Comb. 4 pieces Levantine		44 30	
C 150	William T. Rupell			
	For ditto. ditto		44 30	
C 163	Warren Barry & Park			
	of Boston			
	For net proceeds Sales of Silks			
	as per their a/c dated 21 Oct			
	due 1 Nov 1829		732 49	828 58

C 151 William R Roteh & Co Dr to
C 131 Bills Receivable

For Michael Randalls Note dated
31 Augt. at 4 months — 393 80

C 126 I H Field & Co of New Orleans
C 143 Dr to Stock No Nine

For Invoice 300 boxes Sperm Can-
dles sent them 26 Oct via New
York to the care of C & J Barstow
to be forwarded to New Orleans
by them 90 82/4 lbs
Net Sales 14 Jany 1830 net proceeds — 2193 63

C 163 Sundry Acts Dr to Warren Barry & Park
C 151 William R Roteh & Co

For 3/4ths Amt of Adv on W B & P. at
sight dated 28 Oct $732.49 - 3/4 549 37
C 150 William T. Rupell
For 1/4 th ditto — 183 12 732 49

New Bedford November 1829.

P 156 Expense Act Dr to
P 119 Israel T Haskell
For his bill of 100 tierces gauging
7432 gals. 235 bbls 29½ gals 90 Cr . . . 222 34
4 months Cr from 10 Oct

P 119 Israel T Haskell Dr to
P 125 Bills Payable
For my Note dated 10 Oct at 4 mos
for amt his bill tierces - - - - - - 222 34

P 151 William R Rotch & Co Dr to
P 131 Bills Receivable
For Israel T Haskells Note dated
1 Oct at 90 days for - - - - 316 20
For Jno B Taylors Note dated
21 Oct at 60 days 832 32 1148 52

P 161 Cash Dr to John C Haskell
P 50 Rec of him 2 Nov. balance of acct - - - 41 07

P 131 Bills Receivable Dr to
P 159 John B Taylor
For his Note dated 21 Oct at 60 days
for 40 bbls strained Oil - - - - - 832 32

P 156 Expense Act Dr to Cash
P 161 p Capt Robt Gibbs bill of Oil
bbls 5 Nov - - - - - - - 31 88

P 160 Joseph Rotch Dr to Expense Act
P 156 For Interest on money advanced
him for Oil. calculated to
1 one 15 - - - - - - - 75 67

New Bedford November. 1829

f160 Joseph Rotches New Acc^t D^r to
f160 His Old Acc^t
For balance due as transfer'd
to debit of new a/c^t - - - - - - - - 12 42

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f161 Cash D^r to Sundry A/cs
f149 To Francis Taber Jun^r
Rec^d of him in full 64 03
f154 To Stock n^o Ten
Rec^d of Ja^s Hathaway for 1611
Sun^r Oil 38½ wt gls. 268^c - 26 18 90 21

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f161 Cash D^r to Stock n^o Ten
f154 Rec^d of Ja^s Hathaway for 1611
Sun^r Oil 29 gls 268^c - - - - - - 19 72

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f83 Samuel C Bunting D^r to Stock n^o Nine
f143 For Invoice 25 tierces Winter Oil
sent him 9 Nov^r per Sch^r Regulator
Capt Pope 1792½ gals -
26 Feby. 1830 Rec^d Sales net pr^s - - - - 1455 98

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f131 Bills Receivable D^r to
f163 Dyre & Richmond
For their Note dated 17 Oct^r
at 4 months for 22 tierces Winter Oil - - - 1246 40

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f131 Sundry A/cs D^r to Bills Receivable
f151 William R Rotch & C^o
For ¾ Dyre & Richmonds Note
disc^t at B C Bank 16 Nov^r - - 920 32
f150 William T. Russell
For ¼ th ditto - - - - 306 77
f156 Expense A/c^t
For 23 d^s Interest on d^o - - - 19 31 1246 40

New Bedford November 1829.

	156	Expense Act Dr To I. H. Field		
	126	For balance of Interest Acct		33 85
	143	Sundry Acts Dr To Stock Nr Nine		
	78	Abraham Russell		
9mo 26		5 gals Sum Oil @ 75 cts	3 75	
10mo 3	148	Doct. Paul Spooner		
		2 gals Sum Oil	1 50	
	116	Elisha Dunbar 4th		
13		5 gals Sum Oil @ 75 cts for E Dunbar	3 75	
	161	Cash Acct		
		4 gals Sum Oil @ 75 cts	3 "	12 "
	156	Expense Act Dr To Pardon Tabor		
	112	For 309 3/4 lbs Candle paper rec'd 9mo 29		
		383 1/4 ditto rec'd 10mo 7		
		693 lbs @ 12 1/2 cts		86 62
	154	Sundry Acts Dr To Stock Nr Ten		
	164	Coombs & Grinnell		
9mo 9		1 bbl Sum Oil 39 gals @ 70 cts	27 30	
	146	William Coffin		
13		2 bbls Sum Oil 67 gals @ 70 cts	46 90	
	61	Leonard Macomber		
16		1 bbl Sum Oil without bbl 35 gls @ 68 cts	23 80	
	47	Capt Richard Williams		
20		2 bbls Sum Oil 62 gals @ 68 cts	42 16	
	115	William R Rotch		
22		1 bbl Sum Oil delivd Peleg Clark		
		33 1/2 gals @ 70 cts	23 45	
	114	Thomas Howland		
		11 1/4 gals Sum Oil @ 70 cts	7 88	
	161	Cash		
		for 1 bbl S. Oil 279 gls @ 70 cts Exp 25 cts	1852	190 01

New Bedford November 1829-

	✓ 143	Sundry A/c Dr To Stock No Nine		
	✓ 150	William J Rupell		
10	No 15	4 gals S. Oil @ 75 c. 1 gal. Winter 85 c	3	85
	✓ 18	Gideon Randall		
"	"	15 gals Winter Oil @ 85 c	12	75
	✓ 120	Samuel Leonard		
"	20	4 gals. Sum Oil @ 75 c - - -	3	"
	✓ 111	Griffin Barney		
"	"	1 gal. Sum Oil - - - -	"	75
	✓ 158	Gilbert Rupells Estate		
"	21	2 gals S. Oil. 1 gal. Winter @ 75 + 85 c	2	35
	✓ 165	Joseph R Anthony		
"	"	4 gals Sum Oil @ 75 c. 2 gs W. @ 85	4	70
	✓ 85	Charles Grinnell		
"	26	2 gals. Sum Oil @ 75 c - -	1	50
	✓ 95	James Arnold		
"	30	5 gals. Sum Oil @ 75 c. 4 gs W. @ 85 c	7	15
	✓ 162	Butler & Allen		
"	"	1 Bbl Sum Oil 37 gs. @ 70 c - -	25	90
	✓ 132	Davis Chase		
"	"	For his order to Davis & Briggs for		
		Oil to the am of - - - -	28	"
	✓ 160	Joseph Rotch		
"	"	6 gals. Sum Oil @ 75 c - -	4	50
	✓ 159	John B Taylor		
11	No 2	1 Bbl Sum Oil 30 gals @ 70 c - -	21	"
	✓ 149	Francis Taber Junr		
"	3	2 Firkins Winter Oil. 122 lb gals @ 80 c	98	"
	✓ 161	Cash A/c		
		Rec for Oil retail @ - - -	3 75	217 20

	✓ 154	Stock No Ten Dr To Stock No Nine		
	✓ 143	For 85 lb Spermaceti from boilings		
		of bags @ 10 c - - - - -		8 50

New Bedford November. 1829 –

	✓154	Sundry Ac^t D^r to Stock n^o Ten		
	✓149	Francis Taber Jun^r		
11 mo 3		2 bbls Sum Oil 61½ gals @ 68 ^s	41 82	
	✓47	Nehemiah Leonard		
" "		1 bbl Sum Oil 30 gs @ 70 ^s	21 "	
	✓160	Joseph Rotch		
" 11		1 bbl Sum Oil deliv^d Geo. Olney		
		28 nt gals. @ 70 ^s	19 60	82 42
	✓143	Sundry Ac^t D^rs to Stock n^o Nine		
	✓35	Joseph Rickerson		
11 mo 4		2 gals. Winter Oil @ 85 ^c 2 ^d Sum @ 75 ^s	3 20	
	✓115	William R. Rotch		
" "		7 gals. Sum Oil @ 75 ^s	5 25	
	✓133	Russell Booth		
" 10		5 gals. Sum Oil @ 75 ^s	3 75	
	✓165	Joseph R. Anthony		
		2 gals Winter Oil @ 85 ^s	1 70	
	✓167	William T. Russell		
" "		1 gal. Winter Oil	" 85	
	✓164	John Webster		
" 14		1 bbl Sum Oil 34½ nt gals @ 68 ^s	23 46	
	✓148	Doc^r Paul Spooner		
" "		2 gals Sum Oil	1 50	
	✓111	Griffin Carney		
" "		1 gal. Sum Oil	" 75	
	✓158	Gilbert Russells Estate		
17		1 gal. Winter Oil	" 85	
	✓166	John Wardel		
" "		1 gal. Sum Oil	" 75	
	✓161	Cash Ac^t		
		Rec^d for Oil as below	4 50	46 56

New Bedford November. 1829-

C156	Expense Act Dr To Sundry Acts			
C114	To Thomas Howland			
	For 12 Bbls @ 50 c 3 dr @ 62½ p		7 88	
C167	To William T Russell			
	For 3 dr @ 62½ cts		1 87	
C160	To Joseph Rotch			
	For 2 dr @ 62½		1 25	
C112	To Pardon Taber			
	For 371 lbs candle paper @ 12½ cts		46 37	
	Rec 10 mo 19			57 37

C162	James Hathaway Dr to			
C156	Expense Act			
	For 2 Bbls & 1 Kg Oil Soap			
	636 lbs @ 4 cts			25 44

C154	Sundry Acts Dr To Stock no Ten			
C166	Horatio Leonard & Co of Taunton			
	For 6 Bbls Strained Oil			
	184½ gals @ 68 cts 90 days Cr per pm 21 Nov		125 46	
C12	Benjamin F Williams			
	For 8 Bbls strained Oil			
	247½ gals @ 68 cts 90 dr Cr per pm 10 Dec	168 30		293 76

C102	Robert Speirs Dr To Stock no Nine			
C143	For 2 tierces Winter Oil			
	120 nett gals @ 80 cts			96 "
	Sent him per Capt Iris 21 Nov			

C156	Expense Act Dr To Cash			
C161	pr Capt Taber for refining			
	Thermometer		4 50	
	pr W K West 2 casks Lime		3 "	
	" J. H Bartlett bill of cartage		7 17	
	" Baker & Briggs for Oil Bbls		12 "	26 67

New Bedford November 1829.

154 Stock a/c Ten D°s To Sundry A/cs
95 To James Arnold
For 21588 gals Sperm Oil purchas'd
of him @ 64c cash 11 mo 20 . . 13816 32
12 To Thomas Rotch
For 21588 gals ditto @ 63c cash 11 mo 24 13600 44 27416 76
151 To William R Rotch & C
For 10794 gals ditto @ 62c 6692.28
Less 3 pr c. 200.76 6491 52
For 3/4 ths of 8978 gals @ 62c/ crew 4174.77
Less 3 pr c. 129.25 4045 52 10537 04
150 To William T Rupell
For 3598 ditto @ 62c/ as ounus 2230.76
Less 3 pr c 66.92 2163 84
For 1/4 th of 8978 gals @ 62c/ crew 1391.59
Less 3 pr c. 43.08 1348 51 3512 35
The above Oil is part of Ship
Frances Cargo - 23267 1/2 gals Head
43278 1/2 gals Body - whole quantity
abov 75524 gals. Head & Body
41466 15

12 Thomas Rotch D°r To Sundry A/cs
For £1000 s/ Wm Rotch d. 24 Nov -
151 To William R Rotch & C°
For 3/4 ths p° by them . . . 750 "
150 To William T Russell
For 1/4 th p° by him . . . . 250 " 1000 "

167 William T Russell D°r to
69 Nathan Taber
For Ant. N Tabers Act a pumed by
W. T Rupell 21 35

New Bedford December. 1829-

Sundry Acts Dr to

C 108 Thomas Whitridge

To nett proceeds Invoice 200 boxes
Sperm Candles sent him 23 Jany
1829 per Sloop A M P. as per his
Sales dated 27 Nov. due 6 Apr 1829 1379 20.

C 151 William R Roth & Co

To 3/4 ths - - - - - 1034 40

C 167 William T Russell

To 1/4 th - - - - - - 344 80 1379 20

C 161 Cash Dr to Ivory H. Bartlett

C 152 Rec of him 5 Dur. in full - - - - 319 19

C 146 William Coffin Dr to Cash

C 161 P him 7 Dur on 250 candle boxes - - - 250 "

C 143 Sundry Acts Dr to Stock No Nine

C 113 Fish Grinnell & Co

To Invoice 17 Casks best Winter
Oil sent them 16 Nov per Sloop
Ann 1129 1/2 gals. 8 Jany 1830 Rec Sales at 7p d 948 44

C 126 J. H. Field & Co

To Invoice 150 boxes Sperm Candles
sent them 25 Nov per Brig Eliza-
-beth Capt Woods 4486 1/4 lbs
15 Feby. 1830 Rec Sales net proceeds 1051 36

C 164 C. C Russell & Barstow

To Invoice 150 boxes Sperm Candles
sent them 25 Nov per Brig Eliza-
-beth Capt Woods - 4485 lbs
27 Feby. 1830 Rec Sales net proceeds 1046 55 3046 35
due 7 Feby 1836

C 161 Cash Dr to Henry P Willis

C 39 Rec of him 12 Dur on Acct - - - - - 125 "

New Bedford December 1829-

C/108 Thomas Whitridge D^r to
C/154 Stock n^o Ten

To Invoice 43 Casks Winter Oil
sent him 10 Dec^r per Sloop Caroline
Capt Ricketson - 1395 gals
25 Jan^y 1830. Rec^d Sales net proceeds 1038 48

C/100 Henry Payson & C^o D^r to Stock n^o Nine
C/143 To Invoice 300 boxes Sperm Candles
sent them 10 Dec^r per Sloop Caroline
Capt Ricketson 9148 3/4 lbs -
Rec^d Sales 28 Apl^y 1830 net proceeds 2160 48

C/161 Cash D^r to Charles Grinnell
C/85 Rec^d him 14 Dec^r in full 4 50

C/151 U. R. Rotch & C^o D^r to Butler & Allen
C/162 For amo: transferred 12m^o 16. . . . . 72 95

C/90 David R Greene D^r to
C/156 Expense Act^t
To 56 pipe shooks & 7 Casks containing
Heads & Hoops - gauging 11935 gals
378 bbls 28 gals @ $1 - - - - - - - - 378 88
6 months Cr from 17 Dec^r

C/113 Fish Grinnell & C^o D^r to Stock n^o Ten
C/154 To Invoice 32 Casks Winter Oil
sent them 15 Dec^r per Sloop Helen
Capt Taber 1183 1/2 gals.
8 Jan^y 1830 Rec^d Sales net proceeds . . . 936 32

C/136 Expense Act^t D^r to Noel Taber
C/13 To 5 empty bbls @ 62 1/2 ^ - - - - - 3 12 1/2
rec^d 12m^o 9

New Bedford December 1829

	✓ C154	Sundry A/c D°s Stock n° Ten			
	✓ C61	Leonard Macomber			
11 m° 20		1 bbl Sum° Oil 31½ gals @ 68 c		21 42	
" 21	✓ C61	Thomas Almey of Dartmouth			
		1 bbl Sum° Oil 35 gals @ 68 c		23 80	
	✓ C152	Oliver Crocker			
" 25		1 bbl Sum° Oil 37½ gals @ 68 c		25 50	
	✓ C13	Noel Taber			
12 m° 9		13½ gals Sum° Oil @ 68 c		9 18	
	✓ C31	Ichabod Clapp			
" "		15 gals Sum° Oil @ 70 c p° Rec°		10 50	
	✓ C149	Francis Taber Jun°			
" 11		4 bbls Sum° Oil 132 gals @ 70 c		92 40	
	✓ C164	Coombs & Grinnell			
" 16		1 bbl Sum° Oil 32½ gals @ 70 c		22 75	
	✓ C56	Bennet Willcox			
" 17		1 bbl Sum° Oil 28½ gals @ 70 c		19 95	225 50
	✓ C143	Sundry A/c D°s Stock n° Nine			
	✓ C51	Charles Fleming			
11 m° 18		4 gals Sum° Oil @ 75 c		3 "	
	✓ C120	Samuel Leonard			
" 24		4 gals Sum° Oil @ 75 c		3 "	
	✓ C167	William T Russell			
" 25		4 gals Sum° Oil @ 75 c		3 "	
	✓ C160	Joseph Rotch			
" 26		6 gals Sum° Oil @ 75 c		4 50	
	✓ C67	Elizabeth Perry			
" "		2 gals Sum° Oil		1 50	
	✓ C78	Abraham Russell			
" 28		5 gals Sum° Oil @ 75 c	3.75		
		1 gal. Winter	" 85	4 60	
	✓ C25	Joseph Ricketson			
12 m° 3		2 gals Sum° Oil		1 50	21 10

New Bedford December 1829

	✓ 143	Sundry Acts D^r^ to Stock		Nine
	✓ 95	James Arnold		
12mo 3		4 gals Winter Oil @ 85 c	3	40
	✓ 167	William T Russell		
" "		1 gal Winter Oil	"	85
	✓ 51	Charles Fleming		
" 7		2½ gals Winter Oil @ 85 c	2	12
	✓ 119	Israel T Haskell		
" "		1 bbl Sum^r^ Oil 38½ gals @ 68 c	26	18
	✓ 158	Gilbert Russells Estate		
" 9		2 gals Sum^r^ Oil @ 75 c 1 at Winter	2	35
	✓ 155	William R Rotch		
" "		7 gals Winter Oil @ 85 c	5	95
	✓ 111	Griffin Barney		
" "		1 gal. Sum^r^ Oil	"	75
	✓ 167	William T Russell		
" 11		2 ℔ Candles	"	60
	✓ 135	Humphrey Russell		
" 12		2 gals Sum^r^ Oil	1	50
	✓ 165	Joseph R Anthony		
" 16		4 gals Sum^r^ Oil @ 75 c 2 gals Winter @ 85 c	4	70
	✓ 156	Expense Act		
" "		For 3 gals of Sum^r^ Oil @ 75 exchang^d^		
		with Arnolds Bl^k^ for Oil bbls	2	25
	✓ 85	Charles Grinnell		
" 17		2 gals. Sum^r^ Oil @ 75 c	1	50
	✓ 116	Elisha Dunbar & C^o^		
18		3 gals Sum^r^ Oil @ 75 c	2	25
	✓ 161	Cash Act		
		Rec^d^ for Oil retailed	6 85	61 25

	✓ 46	Jethro Coffin D^r^ to Expense Act		
1mo 25	156	For 80 ℔ Oil Soap @ 6 c		4 80

New Bedford December 1829

C 156 Expense Act D^r To Sundry Acts
C 172 To Pardon Taber
For 304 lbs Candle paper @ 12½cts
on 12mo 7 . . . . 38 "
C 56 To Bennet Willcox
For 5 empty bbls @ 62½cts . . 3 12 41 12

C 156 Expense Act D^r To Cash
C 161 p^d Nathan Reeds wages from
1st July to 20 Aug^t. 1829 . . 12 75
p^d Jn^o Pauns wages from 1st July
to 16 Oct^r. 1829 . . . . 107 83
p^d Jn^o Gilberts wages from 12 July
to 1st Oct^r. 1829 . . . . 55 "
p^d Tho^s Jowets wages from 1 July
to 16 October 95 31 270 89

C 161 Cash D^r to Gideon Randall
C 18 12mo 22 For am^t Acc^t of him 12 75

C 12 Thomas Rotch D^r To Sundry Acts
For his draft on us drawn in Boston
paid 23 Dec^r for . . 500 "
C 151 To William R Rotch & C^o
For 3/4 ths paid by them . . 375 "
C 167 To William T Russell
For 1/4 th paid by him . . 125 " 500 "

Rec^d of W R Rotch & C^o & W T Russell Five hundred dollars for my draft drawn on them in Boston. also W R Rotch & C^o draft on ~~Fish Grinnell & C^o~~ Bunting Pha & C^o dated 23 Dec^r at 60 days date for six hundred dollars also W T Russells draft on Fish Grinnell & C^o same date & time for two hundred dollars - .

New Bedford 23 Dec^r 1829 Thomas Rotch

$ 500
800
1300

New Bedford December 1829

12 Thomas Rotch D^r To Sundry Acc^s
151 To William R Rotch Jr.
For their draft dated 23 Dec^r at
60 days date on Fish Grinnell & Co 600 "
167 To William T Russell
For his draft dated 23 Dec^r at
60 days date on Fish Grinnell & Co 200 . 800 "

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94 Josiah Wood D^r to Expense account
156 To Interest Ch^e Sim^s 2 64

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161 Cash D^r to Josiah Wood
94 To Cash rec^d of W R R & Co 12m^o 29 . . . . . 18 35

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29 Dec^r 156 Expense Act D^r to Cash
161 p^r Capt Gibbs bill of Ipt from N York 6 37½
p^r Capt Alley for Cask^s bill . . . 10 " 16 37½

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161 Cash D^r to Adventure to Canton
140 To Cash rec^d of Geo Marcy bal 1 12

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103 Robert Spears D^r to Cash
161 p^r Capt Fish freight of 2 tons Oil
to New York & cartage 1 70

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116 Sundry Accounts D^r to Elisha Dunbar & Co^
156 Expense Account
To am^t their acc^t rendered to 12m^o 31 23 96
167 W. T. Russell
To am^t due them 12m^o 31 . . . . 13 06
151 W. R. Rotch & Co^
To balance transferred . . . 78 45 115 47

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156 Expense Act D^r to Cash
161 p^r Capt Norton for bungs . . . 10 "

New Bedford January 1830–

Sundry Acts Dr to
C 113 Fish Grinnell & Co
For net proceeds Invoice 17 Casks
Winter Oil sent them 16 Nov. 1829
per Sloop Ann. as per their Sales
dated 12 mo 29. 1829 due 3 & 30. 1830 948 44
C 167 William J Russell
For 1/4 th 237 11
C 151 William R Rotch & Co
For 3/4 ths 711 33 948 44

Sundry Acts Dr to
C 113 Fish Grinnell & Co
For net proceeds Invoice 32 Casks
Winter Oil sent them 15 Dec 1829
per Sloop Helen as per their Sales
dated 12 mo 29. 1829. due 4 mo 20. 1830 936 32
C 151 William R Rotch & Co
For 3/4 ths 702 24
C 167 William J Russell
For 1/4 th 234 08 936 32

C 168 Expense Act Dr to Cash
C 161 pr B. L. Howland for 6 Bbls & 62 lbs 3 75

C 22 Isaac Howland Jun. & Co Dr to
C 168 Expense Acc
For 1 Cask pot ash as per Elisha
Hathaway & Co bill 40 63
Freight from Boston 49
41 12

C 168 Expense Act Dr to William R Rotch
C 115 For 6 Bbls & 62 lbs 3 75

New Bedford January 1830

	✓ P 143	Sundry Acts D^r to Stock n^o Nine			
	✓ P 115	William R Rotch			
1829 12mo 23		1 bbl Winter Oil 33½ gals @ 85 ^s		28	47
		4 boxes Sperm Candles 120 lbs @ 25 ^s			
		4 boxes @ 25 ^s		31	"
				59	47
"	✓ " P 167	William T Russell			
		1 box Sperm Candles		7	75
	✓ P 95	James Arnold			
"	25	4 gals Winter Oil		3	40
	✓ P 47	Capt Richard Williams			
"	26	1 bbl Sum^r Oil 38½ gs @ 68 ^s		26	18
	✓ P 158	Gilbert Russells Estate			
"	29	1 gal. Winter Oil		"	85
	✓ P 25	Joseph Rickerson			
1830 1mo 5		2 gals. W. Oil @ 85 ^s	1 70		
		2 lbs Candles @ 30 ^s	60	2	30
	✓ P 132	Davis Chase			
"	6	1 gal. Winter Oil		"	85
	✓ P 107	Ship Frances			
		6 boxes Candles 195¾ lbs @ 23 Moses		46	52
	✓ P 161	Cash			
		Rec^d for 1 gal. W. Oil		"	85
				148	17

	✓ P 154	Sundry Acts D^r to Stock n^o Ten			
1829 12mo 22	✓ P 160	Joseph Rotch			
		6 gals. Sum^r Oil @ 75 ^s		4	50
	✓ P 164	Coombs & Grinnell			
"	23	1 bbl Winter Oil 31 gals @ 75 ^s		23	25
	✓ P 10	Elkanah Tallman			
"	"	12 gals. Sum^r Oil @ 75 ^s		9	"
	✓ P 148	Doc^r Paul Spooner			
"	"	2 gals. Sum^r Oil		1	50
	✓ P 133	Russell Booth			
"	"	½ gal. Sum^r Oil		"	38
				38	63

New Bedford January 1830 –

	✓ 154	Sundry Acts Dr to Stock Ten			
1829 12mo 25	✓ 95	James Arnold			
		5 gals. Sum. Oil		3 75	
	✓ 120	Samuel Leonard			
" 26		4 gals. Sum. Oil		3 "	
	✓ 47	Capt Richard Williams			
		1bbl Sum. Oil 29 gs @ 68 ct		19 72	
	✓ 166	Russell Booth			
" 28		1 gal. S. Oil		" 75	
	✓ 159	Archibald Ward			
" 31		2 gals. S. Oil		1 50	
	✓ 111	Griffin Barney			
" "		1 gal. Sum. Oil		" 75	
1830 1mo 2	✓ 166	John Wardel			
		1 gal. Sum. Oil		" 75	
	✓ 167	William T Russell			
" "		4 gals. S. Oil		3 "	
	✓ 46	Jethro Coffin			
		7 lb Candles @ 30 ct		2 10	
	✓ 75	Job Eddy			
" 4		3½ gals. S. Oil @ 75 ct		2 62	
	✓ 153	Michael Randall Junr			
" "		1bbl Winter Oil 28½ gs @ 75 ct	21.37		
		1bbl Sum. Oil 29 gs @ 68 ct	19.72	41 09	
	✓ 25	Joseph Ricketson 4 months Cr			
" 5		2 gals. S. Oil		1 50	
	✓ 166	Russell Booth			
		7 gals. Sum. Oil @ 75 ct		4 727	
	✓ 161	Cash			
		Rec for Oil retailed		5 62	90 27
	✓ 161	Cash Dr to Expense Act			
	✓ 168	Rec for 30¾ lb Oil Soap @ 6 ct			1 84

New Bedford January 1830

✓ C 107	Ship Frances D^r To Sundry Acts		
✓ C 168	To Expense Act		
	For 1 Bbl Oil Soap 238 lbs @ 4d	9 52	
✓ C 154	To Stock No Ten		
	16 gals. Sun Oil @ 75 c.	12 "	
✓ C 143	To Stock No Nine		
	23 lbs Candles @ 25 c.	5 75	27 27
✓ C 168	Expense Act D^r To Cash		
✓ C 161	P^d for 2 brooms	" 25	
	Eli Haskell bill of gauging	7 45	7 70
✓ C 161	Cash D^r To Robert Speirs		
✓ C 102	Rec^d of Wm C Nye 11 Lots in full		191 15
✓ C 107	Ship Frances D^r To Expense Act		
✓ C 168	For 382 Bbls 25 gs ground tier casks		
	partly new hooped @ $1.10	421 07	
	For 68 Bbls 14½ gs Shooks & Rim @ 85 c	58 19	479 26
	6 months cr from 9 Jan^y —		
✓ C 168	Expense Act D^r To Cash		
✓ C 161	P^d Walter Hardy Coopering from		
	12 mo 6. to 1 mo 7. 1830. 25½ d^s @ $1.	25 50	
	P^d Peleg Crocker 15 days work to 12 mo 26	15 "	
	P^d Sam^l Paun for Labour from 10 mo 1. to		
	1 mo 1. 1830	122 20	
	P^d Thos Jowett for d^o from 10 mo 1 to		
	1 mo 1. 1830. 76½ d^s @ 7/6	95 62	
	P^d Ishmael Tripp for d^o from 11 mo 22 to		
	12 mo 31. 1829. 32½ d^s	32 50	
	P^d Philip Bailey d^o from 9 mo 26 to		
	1 mo 1. 1830. 63¼ d^s	63 25	
	P^d Nathan Read d^o from 10 mo 7 to		
	12 mo 26. 1829 52¼ d^s	52 25	406 32

New Bedford January 1830

Sundry Acts Dr to
Henry P Willis

39 165 Joseph R. Anthony
For amt his bill — — — — " 95

107 Ship Frances
For ditto — — — — — 20 50

167 William T Russell
For ditto 1.62
ditto G Rapelje estate 11.93 13 55 35 "

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39 168 Henry P Willis Dr to Expense Act
For Interest on his Note for $93.07
7 months to 1 mo 12. — — — — — — 3 25

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161 Cash Dr to Sundry Acts
39 To Henry P Willis
Rec of him 12 Jany bal of act — 12 71
131 To Bills Receivable
Rec Amt H P Willis Note
dated 13 June 1829 — — — 93 07 105 78

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168 Expense Act Dr to Russell Booth
166 For Amt his bill of Carpenters work
from July 1828 to 1 mo 1. 1830 — — — — 68 11

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168 Expense Act Dr to Cash
161 pd Freight of 300 boxs Candles per
Sloop Helen to New York & cartage
which were sent to New Orleans — — — 27 "

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166 Russell Booth Dr to Cash
161 pd him 14 Jany bal of act — — — 8 63

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151 William R Rotch & Co Dr to James Arnold
95 For this amt transferred 28 50

New Bedford January 1830.

✓ C/64 Coombs & Grinnell D^r^ to
✓ C/66 Benjamin Coombs
For Amt B. Coombs Act transferred , 75

✓ C/168 Expense Act D^r^ to Coombs & Grinnell
✓ C/164 For 22 empty bbls @ 62½ Cts rec'd 22 Sep 13 75

✓ C/152 Ivory H Bartlet D^r^ to Stock on Ten
✓ C/154 For 12 bbls Winter Oil gauging
334 net gals @ 75 Cts 250 50
4 months Cr from 15 Jan^y^

✓ C/131 Bills Receivable D^r^
✓ C/90 David R Greene
For D R Green Hs Note dated
17 Dec 1829 at 10 months for 386 45

Void — David R Greene & Co D^r^ to
Sundry Acts
To Expense Act
For Interest on Amt bill of Shooks
$378.88. 4 months 7 57
To Cash
p^d^ him 15 Jan^y^ bal. of Act . . . . . 19 [illegible] 27 06

✓ C/90 David R Greene D^r^ to Expense Act
✓ C/168 For Interest on Amt bill of Shooks
$378.88 - 4 months 7 57

✓ C/167 William T Russell D^r^ to
✓ C/90 David R Greene
For bal. D R Greens Act 15 18

New Bedford January 1830-

✓115 William R Rotch Dr To
✓161 Leonard Macomber
For Amt transferd 66 02

✓126 Sundry Acts Dr To I. H. Field & Co
For their remittance to Fish
Grinnell & Co by a draft on Ogden
Ferguson & Co of New York. as per
F G & Co's letter dated 1st inst. . . 2000 "
✓151 William R Rotch & Co
For 3/4 shs . . . . . 1500 "
✓167 William T Russell
For 1/4 sh 500 " 2000 "

✓168 Expense Act Dr To James Durfee Junr
✓29 For his blacksmiths bill 4 92

✓168 Expense Act Dr To James Arnold
✓95 For error in settlement of Ship
Francis' cargo of Oil 2 97

✓95 James Arnold Dr To
✓125 Bills Payable
For our joint Note dated 20th
Nov 1829 payable on demand
with Interest for Oil purchased
of him of Ship Francis cargo . . . 13819 29

✓168 Expense Act Dr To Cash
✓161 P postage bill to Dec 31. 1829 12 30
" bill of Wharfage & Central Wharf 34 33
" D Sullings for 2 Shovels . . 2 21
" Chas Grinnell Wharfage bill 9 72
" Jno Gilbert making candles 93 46 452 02

New Bedford January 1830.

151	William R Rotch & Co		
	Dr to Sundry Acts		
51	To Charles Fleming		
	For amt his act transfd	16 37	
56	To Bennet Willcox		
	For do do	125 88	
70	To Walter Chapman & Son		
	For do do	21 73	
84	To Barque Elizabeth		
	For do do	44 59	
115	To William R Rotch		
	For do do	218 64	
132	To Davis Chase		
	For do do	28 85	
162	To James Hathaway		
	For do do	164 64	
165	To Joseph R Anthony		
	For do do	213 .	833 70
165	Joseph R Anthony Dr to		
	Sundry Acts		
78	To Abraham Russell		
	For bal. his act transfd	12 85	
135	To Humphrey Russell		
	For do do	3 37	16 22
168	Expense Act Dr to Gilbert Russell		
158	For ground rent on which the north shed stands at the Air Works 2 years from 1 Nov. 1829 @ $10		20 .
161	Cash Dr to Job Otis		
34	Rec of him 22 Lary in full		15 86

New Bedford January 1830

P 167	William T Russell Dr To Sundry Acts			
P 36	To James Bosworth			
	For amt his Acct transferred		43 21	
P 148	To Doct Paul Spooner			
	For do do		30 .	
P 158	To Gilbert Russell			
	For do do		35 78	
P 158	To Gilbert Russells Estate			
	For do do		6 40	
P 164	To Coombs & Grinnell			
	For do do		60 30	175 69
P 168	Expense Acct Dr To Cash			
P 161	pd W G Howlands Wharfage bill		4 20	
	" Warren Marfield Masons bill		1 62	5 82
P 154	Sundry Acts Dr To Stock no Ten			
P 113	Fish Grinnell & C°			
	For Invoice 24 Casks Winter Oil sent them 21 Dec 1829 per Sloop Ann Capt Hart 1659 gals		1268 71	
P 92	Gideon Howland			
	For Invoice 21 Casks Winter Oil sent him 23 Dec 1830 per Sloop Ann Capt Hart 1064 gals			
	25 Jany 1830 Rec Sales Nt proceeds		799 38	
P 113	Fish Grinnell & C°			
	For Invoice 70 Casks Winter Oil sent them 20 Jany 1830 per Sloop Rodman Capt Wood 3945 gals		2781 83	4848 92
	4 June Rec° Sales Nt proceeds . .			

New Bedford January 1830–

✓ C/64 Sundry Accounts D.r to W.m Knights

✓ C/165 Joseph R. Anthony
20 For an.o transferee 14 98

✓ C/168 Expense Act
For repairing Candle Moulds " 17

✓ C/167 William T. Russell
For bal. W. Knights a/c being
am.t his bill against W.T.R. . . 49 99 65 14

✓ C/113 Fish Grinnell & Co D.r To
✓ C/143 Stock n.o Nine
For Invoice 130 boxes Sperm.a
Candles sent them 23 Dec.r 1829
per Sloop Ann Capt Hart 396 lbs
26 Feb.y 1830 Rec.d Sales net proceeds 932 65

✓ C/143 For Invoice 330 boxes Sperm
Candles sent them 20 Jan.y 1830
per Sloop Rodman 1043 0/16 lbs
Reshipped to N. Orleans Exch.e in Jo 531

✓ C/168 Expense Act D.r To William Coffin
✓ C/46 For making 2445 boxes for Candles
used for Stock n.o 9 @ 25 ℔ 611 25

✓ C/168 Expense Act D.r To Cash
✓ C/161 p.d Rich.d Williams Jr packing
2171 boxes Candles @ 1 ct. . 21 71
" Capt Woodfit per Rodman 27 " 48 71

✓ C/59 Alexander Gibbs D.r To
✓ C/168 Expense Act
For 10 pipes gauging 2246 gals
7 bbls 9 1/2 gals @ 1 . . . . . 71 30
For Ship Hope delivd 26 Jan.y–

New Bedford January 1830-

✓ C/68	Expense Acct Dr To		
✓ C/67	William T Russell		
	For his services manufacturing		
	Stock No 9. 76283 gals @ 4 1/4		
	per ton of 252 gals - - - - - - - - -		128651

	Sundry Acct Dr To		
✓ C/108	Thomas Whitridge		
	For net proceeds Invoice 43 Casks		
	Winter Oil sent him 10 Dec 1829		
	per Sloop Carolina. as per his		
	Sales dated 18 Jany 1830 due 5 May		103848
✓ C/51	William R Rotch & Co		
	For 3/4 ths - - - -	77886	
✓ C/167	William T Russell		
	For 1/4 th - - - -	25962	103848

	Sundry Acct Dr To		
✓ C/92	Gideon Howland		
	For net proceeds Invoice 21 Casks		
	Winter Oil sent him 23 Dec 1829		
	as per his Sales dated 19 Jany 1830		
	due 28 March 1830 - - - -		79938
✓ C/51	William R Rotch & Co		
	For 3/4 ths - - - -	59954	
✓ C/167	William T Russell		
	For 1/4 th - - - -	19984	79938

✓ C/168	Expense Acct Dr To		
✓ C/67	William T Russell		
	For 2 Casks Potash rec from		
	E Hathaway & Co		8077

New Bedford January 1830

Sundry Acts Dr to

v p 100 Henry Payson & Co

For net proceeds Invoice 36 Casks
Sam Oil sent them 7 May 1829
per Sloop Carolina as per their
Sales dated 26 Dec 1829
due 25 Jany 1830 . . . 1011 47

v p 169 William R Rotch & Co
For 3/4 ths 758 60

v p 167 William T Russell
For 1/4 th 252 87 1011 47

Sundry Acts Dr to

v p 100 Henry Payson & Co

For net proceeds Invoice 32
Casks Winter Oil sent them
6 Oct 1829 as per their Sales
dated 12 Dec 1829 due 8 Mar 1830 1127.68

v p 169 William R Rotch & Co
For 3/4 ths 845 76

v p 167 William T Russell
For 1/4 th 281 92 1127 68

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v p 92 Gideon Howland Dr to
v 154 Stock No Ten

For Invoice 40 Casks Winter
Oil sent him 28 Jany per Sloop
Ann Capt Hart 2511 gals 1708 59
7 June Rec Sales

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v p 168 Expense Act Dr to Cash
v p 161 pd Walter Handy 12 days Coopering 12 "
" Jo Brownell Blacksmiths bill 19 20 31 20

New Bedford February 1830—

Sundry Acts Dr to
Thomas Whitridge

C 108 For net proceeds Invoice 150
boxes Sperm Candles sent him
21 Sept 1829. as per his Sales
dated 26 Jany due 4 Feby . . 1029 16

C 169 William R Rotch & Co
For 3/4 ths 771 87

C 167 William T Russell
For 1/4 th 257 29 1029 16

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void Thomas Rotch Dr to Sundry Acts

Sundry Acts Dr to
William R Rotch & Co

C 169
C 12 Thomas Rotch
For his draft dated 24 Nov
1829 at sight favr W. C. Fleming
on W R Rotch & Co. on act of Oil
purchased of him. Ship Frances
Cargo 1572 33

C 168 Expense Act
For Interest on the above draft
p Mr Fleming by them to 4 Feby
1830 . . . . 18 89 1591 22

C 153 Sundry Acts Dr to Abraham Barker & Co

C 168 Expense Act
For Amt their bill of Wood 74 69

C 167 William T Russell
For Amt their bill against him 63 44 138 13

C 153 Abraham Barker & Co Dr to Cash

C 161 p them 6 Feby bal. of Acct . . . 77 04

New Bedford February 1830-

Sundry Acts Dr

✓ 164 E. C. Russell & Barstow
For their remittance to Fish
Grinnell & Co a draft on Thad
Phelps & Co at 60 days sight as per
J G Hs letter dated 2m 5 . . . 2000 "

✓ 169 William R Rotch & Co
For 3/4 ths 1500

✓ 167 William J Russell
For 1/4 th . . . . . 500 2000 "

Sundry Acts Dr

✓ 113 Fish Grinnell & Co
For net proceeds Invoice 24 firkins
Winter Oil sent them 21 Dec 1829
as per their Sales dated 2m 4. 1830
due 4 mo 11. 1830 . . . . 1268 71

✓ 169 William R Rotch & Co
For 3/4 ths 951 53

✓ 167 William J Russell
For 1/4 th 317 18 1268 71

✓ 161 Cash . Account Dr to Beth Pinneau
✓ 114 2 . . h. For am acc of him 7 75

✓ 169 W. R. Rotch & Co Dr to Sundry accounts
✓ 166 Horatio Leonard & Co
For am their acc transferred 125 46

✓ 168 Expense Acco:
For Cooperag & Barrelage 166 31 291 77

✓ 168 Expense Act Dr to Cash
✓ 161 pd S. Brownell cartage . . . 4 42

500

New Bedford February 1830

	Expense Account Dr to W. R. Roth & Co.		
168	To allowance to D. Coffin 600 gl oil	244	
169	" freight & primage 50 boxes candles & Elizabeth to Rhenew August 1829	10 50	
	" 130 bbls Whale oil casks @ 30¢	39 -	
	" J. Hathaways bill barrels they pd	385	55 79
126	I. H. Field & Co Dr to Expense Act		
168	To 2 per Cent on $2000 gained by his remittance to Fish Grinnell & Co		40 "
126	Sundry Acts Dr to I. H. Field & Co		
168	Expense Act		
	To balance of Interest & postage	46 75	
169	William R Roth & Co		
	To 3/4 ths their remittance to Fish Grinnell & Co $186.88	140 16	
167	William T Russell		
	To 1/4 th ditto	46 72	233 63
167	William T Russell Dr to Cash Act		
61	To balance Cash Act transferred		303 33
			5005
	William R Roth & Co Dr to William T Russell		
	To this Amt transferred due W T Russell to equalize their 3/4 ths with his 1/4		541 86
167	William T Russell Dr to		
169	William R Roth & Co		
	To this Amt due W T Russell from transferred to equalize their 3/4 ths with his 1/4 th		541 86

New Bedford February 1830

169 William R Rotch & Co. New Act
169 D^r To Their Old Act
For balance transfer'd 202 15 80

167 William J Russell New Act
167 D^r To His Old Act
For balance transfer'd 67 38 59

180 William J Russell D^r
159 To Jn^o B Taylor
For amt his bill of Sattin 24 80

159 Jn^o B Taylor D^r To Cash
176 P^d him bal. of Act 3 80

125 Bills Payable D^r To Sundry Acts
P^d Note to C. F Haskell dated
21 Oct^r 1829 @ 60 ds for $222.34
169 To William R Rotch & Co
For 3/4 ths P^d by them 166 76
167 To William J Russell
For 1/4 th P^d by him . . 55 58 222 34

126 Sundry Acts D^r To J H Field & Co
For their remittance to Fish
Grinnell & Co 2 Land Bills on
Alley & Trimble @ 60 ds sight 800 "
169 William R Rotch & Co
For 3/4 ths . . . 600 "
167 William J Russell
For 1/4 th . . . 200 " 800 "

168 Expense Act D^r To Cash
161 P^d Wm^m B Spooner bill of Bbls 15 62

New Bedford February 1830.

	C 154	Sundry Acts Dr to Stour ne Ten		
1mo	13 C 146	William Coffin		
		15 gals White Oil @ 75 c		11 25
"	16 C 149	Francis Taber Junr		
		1 firce Winter Oil 80 1/2 gals @ 75 c		60 37
"	C 51	Charles Fleming		
		5 gals. Sum Oil @ 75 c		3 75
"	18 C 165	Joseph R Anthony		
		4 lbs Spurmaceti @ 25 c		1 "
"	26 C 148	Doct Paul Spooner		
		2 gals. Sum Oil		1 50
"	27 C 158	Gilbert Russells Estate		
		2 gals. Sum Oil		1 50
"	23 C 116	Elisha Dunbar		
		5 gals. Sum Oil @ 75 c		3 75
"	28 C 120	Samuel Leonard		
		4 gals. Sum Oil @ 75 c		3 "
"	29 C 85	Charles Grinnell		
		2 gals. Sum Oil		1 50
2mo	C 167	William J Russell		
		3 1/2 gals. Sum Oil		2 62
"	2 C 148	Bennet Wilcox		
		1 bbl dark Winter Oil 28 gs @ 72 c		20 16
"	3 C 146	William Coffin		
		1 bbl Winter Oil 35 1/2 gals @ 75 c		26 62
"	C 149	Francis Taber Junr		
		1 bbl Winter Oil 29 1/2 gs @ 75 c		22 12
"	16 C 152	Isaac H Barker		
		2 8 bbls Winter Oil 823 gals @ 75 c		
		4 months Cr from 2mo 16. 617.25		
		Cps 7 bbls 53 gals Furnished by him 6 30		610.95
"	11 C 162	James Hathaway		
		2 Casks Winter Oil 237 gs @ 75 c		
		4 mos Cr from 2mo 11	177 81	947 90

New Bedford February 1830

	✓154	Sundry Acts D^r^ to Stock n^o^ Ten		
	void	James Hathaway		
		2 Casks Winter Oil 237		
2mo	✓16 152	Ivory H Bartlet		
		11 bbls Winter Oil		
		358 gals @ 75 ℔	268.50	
		Less 11 bbls @ furnished by him	10.74	
		4 Hhds Winter Oil	257.76	
		426 gals @ 75 ℔	319.50	
		4 months Cr from 2mo 16		
"	18	10 bbls Winter Oil		
		322 gals @ 75 ℔	241.50	
		4 months Cr from 2mo 18	———	818.76
	✓161	Cash Acct		
		Rec^d^ for Oil retailed	32.60	851.36

	✓143	Sundry Acts D^r^ to Stock n^o^ Nine		
1mo	✓165	Joseph R Anthony		
		2 gals. Winter Oil @ 85 ℔		1.70
	✓12 158	Gilbert Russells Estate		
		1 gal. Winter Oil		" 85
	✓20 160	Joseph Rotch		
		6 gals Winter Oil @ 85 ℔		5.10
	✓21 170	William R Rotch		
		7 gals Winter Oil @ 85 ℔		5.95
	✓23 141	Elisha Thornton & Son		
		8 3/4 lbs Spermaceti @ 25 ℔		2.19
	✓26 135	Humphrey Russell		
		2 1/2 gals Winter Oil @ 85 ℔		2.12
	✓28 158	Gilbert Russells Estate		
		1 gal. Winter Oil		" 85
2mo	✓2 78	Abraham Russell		
		5 gals Winter Oil @ 85 ℔		4.25
2mo	✓6 167	William T Russell		
		1 gal. Winter Oil		" 85 23.86

New Bedford February 1830

C/43 Sundry Acts D'r to Stock n° Nine

2mo 13 C/58 Gilbert Russells Estate

1 gal. Winter Oil . . . " 85

" 17 C/72 James Arnold

7 gals Winter Oil @ 85 s. . 5 95 6 80

1mo 12 C/52 Ivory H Bartlet D'r to Capense Act

C/68 For 1bbl Oil Soap 342 lb @ 4 s 13 68

C/54 Stock n° Ten D'r to Joseph Rotch

C/60 For 1bbl containing 5 gals Oil @ 75 s 3 75

C/68 Capense Act D'r to Cash

C/61 p° Paley Crocker bal. of Labour 4 62

" W Rotch Junr for 2 bbls @ 62½ s 1 25 5 87

C/52 Ivory H Bartlet D'r to Stock n° Ten

C/54 For 13 Casks Winter Oil

440½ net gals @ 69 s . . . 303 94

deliver'd 19 Feby. terms Cash

4 casks found by Mr Bartlet

C/52 Sundry Acts D'r to Ivory H Bartlet

C/61 Cash Act

Rec'd him 19 Feby for 13 C. W. Oil 303 94

C/71 Bills Receivable

For his Notes viz

dated 15 Jany. 1830	at 4 months		264 18	
" 10 Feby	" 4	"	610 95	
" 16 Feby	" 4	"	577 26	
" 18 Feby	" 4	"	241 50	1693 89
				1997 83

2mo 20 C/68 Capense Act D'r to Cash

C/61 p° Dyre Richmonds bill of

Candle moulds & Stands 259 20

New Bedford February 1830

125 Bills Payable D^r to Sundry A^cs
For the following Notes p^r 20 Feby
Dan^l Wood dated 17 Feby 1829
at 12 Months . . . 164 86
Wm Tucker same date & time 63 30
Warren Houlton ditto 37 18
Hunnewell Hathaway ditto 31 8 15
Jn^o A Houland ditto 15 9 08 313 57

169 To William R Roach & C^o
For 3/4 ths p^d by them . . . 234 86

167 To William T Russell
For 1/4 th p^d by him . . . 78 29 313 57

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157 William White Junr & C^o
161 D^r to Cash
p^d them 22 Feby in full . . . 92 70

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168 Expense A^ct D^r to
31 Ichabod Clapp
For Cartage of Stores 9 to & from
Oil works 76 283 gals. les 8 840 p^r
shipped to London, taken from
the wharf & not carted by him
leaves 67 443 gals. or 267 5/8 tuns
@ 50 ^cts per tun . . . 133 81
For Amt his bill of Cartage of
Sundries to Oil works . . . 44 13 177 94

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168 Expense A^ct D^r to
167 William T Russell
For 22 bbls @ 3/9 of Coombs Guinea
22 d^o per 1829 . . . . . 13 75

New Bedford February 1830.

New Bedford 25 Feby 1830 Received of Wm R Rotch & Wm J Russell their joint Note dated 20 Nov 1829. payable on demand with interest for Thirteen Thousand eight hundred & ninteen 29/100. for Sperm Oil sold them of Ship Frances cargo. —

James Arnold

C 116 Profit & Loss D To Sundry Acs

C 169 To William R Rotch & Co

For balance of their Old Account
placed to their debit on settlement 2mo 1830 as per 501 . . 20215 80

For 3/4ths $39100 estimated Stock on hand at Oil works, over & above the debts at same time . 29325 " 49540 80

C 167 To William J Russell

For balance his Old Acct placed to his debit same time 6738 59

For 1/4th $39100 . . . . . 9775 " 16513 59

66054 39

The above entries are made at the request of W R Rotch & Co in consequence of a new arrangement in their partnership making it necessary to estimate the value of Stock on hand at Oil works & dividing it —

C 168 Expense Acct D To

C 180 William J Russell

for L. G Hewins bill of bbls 2mo 2 9 37

C 31 Ichabod Clapp D To

C 180 William J Russell

For bal. of a/c p/d by W J R 2mo 2 . . . 167 44

New Bedford February 1830 -

Sundry Acts Dr to

83 Samuel C Bunting

For Nett proceeds Invoice 25 Tuns
Winter Oil sent them 16 Oct 1829
per Schr Regulator as per their
Sales dated 2 mo 18. 1830
due 4 mo 17. 1830 - - - - 1459 72

169 William R Rotch & Co

For 3/4 ths - - - - - 1094 79

167 William T Russell

For 1/4 th - - - - - 364 93 1459 72

Sundry Acts Dr to

83 Samuel C Bunting

For Nett proceeds Invoice 25 Tuns
Winter Oil sent them 9 Nov. 1829
per Schr Regulator - as per his Sales
dated 2 mo 18. 1830 - due 3 mo 15. 1830 1455 98

169 William R Rotch & Co

For 3/4 ths - - - - - 1091 99

167 William T Russell

For 1/4 th - - - - - 363 99 1455 98

Sundry Acts Dr to

113 Fish Grinnell & Co

For Nett proceeds Invoice 130 boxes
Sperm Candles sent them 23 Dec
1829 per Sloop Ann as per their
Sales dated 2 mo 22. 1830
due 5 mo 24. 1830 - - - - 932 65

169 William R Rotch & Co

For 3/4 ths - - - - - 699 48

167 William T Russell

For 1/4 th - - - - - 233 17 932 65

New Bedford March 1830

168 Capense Act D^r To
void 167 William T Russell
p^d Taylor & Giffords bill of bbls . . .

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108 Thomas Whitridge D^r To Stock n^o Ten
154 To Invoice 30 Casks Winter
Oil sent him 1^st March per
Sloop Carolina Capt Sanford
1356½ net gals.
8 Apr Rec Sales net proceeds 1043 24

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161 Cash D^r To Benj^n T Williams
12 Rec^d him 4 March in full 168 30

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168 Capense Act D^r To Cash
161 p^d Nye & Gibbs bill of bbls . . . 5 50

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161 Cash D^r To Isaac Howland Jr & C^o
22 Rec^d them 6 March in full . . . 41 12

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152 Ivory H Barklet D^r To Stock n^o Ten
154 To 7 Casks Winter Oil sold him
22 Feb^y 311½ gals 69^c without
casks 69^c 214 93
168 To Capense Act
To Coopering casks ″ 75 215 68

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161 Cash D^r To Ivory H Barklet
152 Rec^d him 8 Mar^h for 7 casks W. Oil . . 215 68

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83 Samuel C Bunting D^r To Stock n^o Ten
154 To Invoice 29 Casks Winter Oil
sent him 4 March per Sch^r Reg-
ulator 1315½ gals.
4 May 10 Rec^d Sales net proceeds 1005 42

New Bedford March 1830

146 William Coffin D^r to Cash
161 p^r Shipg Mark bal. of a/c 203 63

143 Stock N^o Nine D^r to Cash
161 p^r Capt Wood freight of 330 boxes
Candles to N York which
were shipped to N. Orleans . . . 26 40

168 Expense Act D^r to Cash
161 p^r Walter Hardy 12 Mar. 17 days
work at Coopering . . . . . 17 "

Sundry^s Act^s D^r to
100 Henry Payson & C^o
To Net proceeds Invoice 200 boxes
Sperm Candles sent them 3 Sep^r
1829 as per their Sales dated 27 Oct^r
1830 Dec 20 Apr^l 1830 . . . 1415 77
169 William R Roteh & C^o
To 3/4 ths 1061 82
167 William T Russell
To 1/4 th 353 95 1415 77

171 Sundry Accounts D^r to Bills Receivable
For J. W Bartletts Note dated 15 Jan^y disc^t 264 18
" Do " 10 Feb " " 610 95
" Do " 18 " " 241 50 1116 63
169 N. R. Roteh & C^o
To For Note taken by them 610 95
167 N. T. Russell
For two Notes taken by them . . 505 68 1116 63

161 Cash D^r to Josiah Webster
164 19 For cash rec^d am^t acc^t 23 46

New Bedford March 1830-

161 Cash D^r to Butler & Allen
72 Rec^d them 19 July 1829 & credited
this ant short - - - - - 20 "

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126 I. H. Field & C^o D^r to Capense Act
168 For 2 per Cent on $800. gain'd by rem-
itance to Fish Grinnell & C^o - - - - 16 "

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126 Sundry Ac^ts D^r to I. H. Field & C^o
168 Capense Act
For balance of Interest to 27 July
1830 due them - - - - - 29 52
169 William R Rotch & C^o
For 3/4 ths $237.84 balance I. H.
Field & Co^s a/c remitted to Fish
Grinnell & C^o - - - - 178 38.
167 William T Russell
For 1/4 th ditto - - - - 59 46 237 84
267 36

---

164 Sundry Ac^ts D^r to G C Rupell & Barston
For their remittance of $1000 to
Fish Grinnell & C^o 1^st March as
per their Ltr acknowledging the
same dated 3 mo 22 - -
169 William R Rotch & C^o
For 3/4 ths - - - - 750 "
167 William T. Russell
For 1/4 th - - - - 250 1000 "

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168 Capense Act D^r to Cash
161 p^d Capt Crowell for 1 cask
potash from Boston - - " 44
" D. Dupee bill of Wood 66 42
" Baker & Briggs ditto 15 50
" Rupell Boath bill 1 75 84 11

New Bedford April 1830

168 Expense Act Dr
167 William T Russell
For labour at the Oil works by
the following men in Jany. Feby
& March –

Nathan Rue	103 50	
Jno Paun	137 17	
Thos Jowet	134 50	
Josh Tripp	103 50	
Philip Bailey	110 "	588 67

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167 William T Russell Dr
154 Stock No Ten
For amt chargd to workmen for
Oil in Jany. Feby & March – – – – 9 37

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171 Sundry Acts Dr Bills Receivable
167 William T Russell
For J. H Bartlets Note dated
16th Feby at 4 months for $577.26
less discount $7.15 – – – 570 11
168 Expense Act
For discount on the above Note 7 15 577 26

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168 Expense Acco: Dr to Thomas Rotch
12 For bal of Int: to 4th mo 29 – – – – – – – – 163 95

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12 Thomas Rotch Dr to W. R. Rotch & Co
169 For amo: due them 4th mo 29. 1830
as per Ledger – – – – – – – – – – 7777 55

---

12 Thomas Rotch Dr to his New Account
173 For bal due him 4th mo 29. 1830
to new a/c as per Ledger – – – – – 2114 51

New Bedford April 1830–

Sundry Acts Dr to
Thomas Whitridge

108 For net proceeds Invoice 30 Casks
Winter Oil sent him 1 March
per Sloop Caroline as per his
his Sales dated 3 Apr. 1830
due 14 June ——— 1043 24

169 William R Roteh & Co
For 3/4 ths ——— 782 43

167 William T Russell
For 1/4 th ——— 260 81 1043.24

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161 Cash Dr to Capt Richard Williams
47 Rec of Wm Prate & Co for Oil sold
Capt Williams ——— 88 06

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168 Expense Act Dr to Cash
161 pd premium Note on cargo per
Ship Corinthian ——— 78 28
pd ditto per Brig Henry ——— 28 75 107 03

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112 Pardon Taber Dr to
167 William T Russell
For amt his a/c pd by W T R
to Chas W Morgan ——— 177 95

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100 Sundry Acts Dr to Henry Payson & Co
For net proceeds Invoice 300 boxes
Sperm Candles sent them 10 Dec 1829
as per their Sales dated 19th Apr 1830
due Augt 31. 1830 ——— 2160 48

169 William R Roteh & Co
For 3/4 ths ——— 1620 36

167 William T Russell
For 1/4 th ——— 540 12 2160 48

New Bedford April 1830

164 G. E. Russell & Barstow Dr To
168 Expense Act
For balance of Interest & Exchange
as per this Act dated 7 Apr 1830 . . . . 3 24

164 G. E. Russell & Barstows New Account
164 Dr To Their Old Account
For balance due us 31 March . . . 236 40

168 Expense Act Dr To Cash
161 Pd Sherman Hosbin . . . 3 "
" H. Boulard for bbls . . 4 67
Postage bill 15 23
Labourers stowing Oil . . " 75 23 65

168 Expense Account Dr. to Sundry Accounts
165 Joseph R. Anthony
For barrels rec.d from him 4 82
84 Bank Elizabeth
For 10 barrels . . . . . 5 —
169 N. R. Rotch & Co.
For 109 barrels rec.d of Capt Stewart . 73 22
167 W. J. Russell
For 1 wine cask & bbl 1 62 84 66

161 Cash Dr to Expense Account
168 For Cash rec.d for Oil Soap 3 72

173 Ship Bragansa Dr to J. H. Barstow
void 174 5..5 To 17 2 Oak Wood @ $5 . . . . . 00 ...

167 William J. Russell Dr To
131 Bills Receivable
For Amt E. J. Mallets Note dated
20 July 1829 at 9 months . . . 66 92

New Bedford April 1830.

p 154	Sundry Accounts Dr to Stock Ac 10				
p 165	Joseph R. Anthony				
	2..20	For 4 gallons Sum[r] Oil @ 75¢		3	—
p 161	Cash Account				
	" 22	For 1½ gals Sum[r] Oil	@ 1.12		
	3 5	" 2 "	" 1.50		
	11	" 1½ "	" 1.13		
	17	" ½ "	" 37		
	27	" ½ "	" 38		
	30	1 "	" 75		
	4..16	1 "	" 75		
	20	1 "	" 75	6	75
p 174	Ivory H Bartlett				
	2..23	For 10 gallons Winter oil @ 75¢		7	50
p 148	Paul Spooner				
	" 27	For 2 gals Sum[r] Oil		1	50
p 175	William Eddy				
	3..5	For 3 bbls Winter Oil			
		62½ W[t] gals @ 75¢		46	87
p 120	Samuel Leonard				
	" 9	For 4 gals Sum[r] Oil @ 75¢		3	—
p 159	Archibald Ward				
	" "	For 2 gals Sum[r] Oil	"	1	50
p 166	Russell Booth				
	15	For 2 gals Sum[r] Oil	"	1	50
p 167	William T. Russell				
	" 17	For 3 gals Sum[r] Oil	2.25		
	4..16	" 1 " Do	75		
		" 4 " "	3.—	6	—
p 85	Charles Grinnell				
	3..18	For 2 gals Sum[r] Oil		1	50
p 158	Estate of G. Russell				
	" 20	For 2 gals Sum[r] Oil		1	50
p 84	Bark Elizabeth				
	25	For 18 gals Winter Oil @ 70¢		12	60
				93	22

New Bedford. April 1830

Sundry Accounts Dr. to Stock No 9

165 Joseph R. Anthony
2..20 For 2 gals W. Oil 1.70
29 . 2 " " 1.70 3 40

166 Joseph Rotch
2..24 For 4 gals W. Oil @ 55¢ $5.10
4..10 " 4 " " " 5.10 10 20

167 William J. Russell
3..24 For 1 lb Sperm Candles ... 30
3..4 1 gal W. Oil 85
31 1 " " 85 2 –

170 W. R. Rotch
3..4 For 7 gals W. Oil 5 95

158 Estate of J. Russell
3..6 For 1 gal W. Oil ... 85
27 . 1 " " 85 1 70

174 Avery & Barnett
3..13 For 5 casks dark Sum Oil
843½ W. gals @ 66¢ 4 M°. .. 556 10

51 Charles W. Fleming
3..20 For 5 gals W. Oil 4 25

84 Bank Elizabeth
For 17½ lb Candles ... @ 25¢ 4 37 537 97

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172 James. Arnold Dr. to Sundry Accounts
For am° charged him by W. R. Rotch & C°
for ⅜ of the outfit of Ship Fanny
due 4 M° 29. 1830. transferred by them
& am°. to be endorsed on our joint
note to him dated 20 Nov 1829 for
$1381 29/100 @ Rec' Bo. Fob 749 79

169 W. R. Rotch & C°
For ¾ above am° 561 884

167 W. J. Russell
For ¼ ... Ditto 187 295 749 179

New Bedford April 1820

Sundry Accounts Dr. to Stock Ac 10

154 Richard West
4.1 For 15 gals W. Oil @ 80¢ $12.—
1 keg for do 50 12 50

116 Elisha & Dunbar & Co
" 2 For 4 gals Sum Oil . . . . 3 —

153 Abraham Barker & Co
4.18 For 345 W gals L. Oil @ 65¢ . . 224 25

166 John Woodale
" 22 For 1 gal Sum Oil 75

174 Ivory & Bartlett
" 22 For 18 bbls & 1 Firce Sum Oil
637 W gals @ 62½¢ bn 6 . . 398 12

162 Allen Booth
" 23 For 1 gal Sum Oil 75

165 Joseph R Anthony
" For 2 gals W. Oil 1.70
" 3 " L. Oil . . . 1.25 2 95

174 Ivory & Bartlett
4.23 For 20 bbls Sum Oil 668 W.
gals @ 62½¢ bn 6 . . . 417 50

70 Walter Chapman & Son
" 26 For 4 bbls L. Oil del P. Eaves
119½ W gals @ 62½¢ 74 69

174 Ivory & Bartlett
" " For 16 bbls Sum Oil
471 W gals @ 62½¢ . . . 294 37
" " 2 bbls 56 gals @ 62½¢ . 35 —
" 27 " 6 bbls — 173 gals do @ 62½ 108.13 437 50

165 Joseph R Anthony
4.26 For 1 bbl Sum Oil del
L Macomber 35 gals @ 65¢ 22 75

75 Job Eddy
29 For 3 gals L. Oil 2 25 1395 18

New Bedford . April 1830

154 Sundry . Accounts Dr. to Stock No 10

174 Ivory M Bartlett

4..29 For 20 bbls Sum Oil
601 W gals @ 62½¢ . . . $375.62
" " " 17 bbls Ditto
542 W gals . @ 62½¢ 338.75
30 " 20 bbls Sum Oil
638½ W gals @ 62½¢ . . 399.07
5..1 " 40 bbls Sum Oil
1165 W gals @ 62½¢ . 728.13 1841 57

172 James Arnold

4..29 For 5 gals W. Oil $4.25
4 " S. Oil . . . . 3.—
3 lb Sperm Candles .90
$8.15
ten pieces Candles 2¼ lb @ 25¢ .56 7 59

162 Butler & Allen

30 For 1 bbl 30½ gals Sum Oil @ 65¢ 19 82

146 William Coffin

5..1 For 1 bbl Sum Oil del'd to Tabor
without bbl 30 gals @ 63¢ . . 18 90 1887 88

169 M. R. Roberts & Co Dr. to M. T. Russell

167 For ¼ am't C/c. them for transfer with
Th's Roberts Jo's M—eh'd to L. R. by
to R. A. & Co in private a/c whole $777.55 . . . 194 39

164 S. E. Russell & Barstow Dr. to Expense Acc't

168 For dis't on bills remitted for $241.22 . . . . 4 82

164 Sundry Accts Dr. to S. E. Russell & Barstow

For their remittance for bal of a/c &
F. G. & Co letter 5th 4 Mo by them Oil 241 22

169 M. R. Roberts & Co . . For ¼ . . above 180 91

167 M. T. Russell . . . . ¼ . . " 60 31 241 22

New Bedford May 1830.

c 171 Bills Receivable D^r^ to
c 149 Francis Taber Junr & Co
For this Note dated 5 mo 8
at 30 days. for balance of a/c 314 71

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c 168 Expense Act D^r^ to Cash
c 161 p^d^ 8 May for 57 bbls @ 50 ^S^ 28 50
" " Cash for 2 Loads Wood 9 33
37.83

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c 108 Thomas Whitridge D^r^ to
c 155 Stock n^o^ Ten
For Invoice 22 casks Winter
Oil sent him 7 May per Sloop
Eliza Tyson 1668 net gals
14 July rec^d^ Sales net proceeds . . . 1183 12

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c 171 Bills Receivable D^r^ to J. W. Bartlett
c 174 For his Note dated 4 mo 27. at 4 m^o^ . . 1031 56
For Do " " 6 m^o^ . . 1031 57
" Do " " 8 m^o^ . . 1031 56 3094 69

Sundry Act^s^ D^r^ to
c 83 Samuel C Bunting
For net proceeds Invoice 29 Casks
Winter Oil sent him 4 March
per Sch^r^ Regulator as per his
Sales dated 5 mo 4. 1830
due 7 mo 20 . . . 1005 42
c 169 William R Rotch & Co
For 3/4 ths 754 07
c 167 William T Russell
For 1/4 th 251 35 1005 42

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c 169 William R Rotch & Co D^r^ to Bills Receivable
c 171 For J W Bartlett's Note dated
4 mo 27 at 4 months 1031 56

New Bedford. May 1850

168 Expense. Account Dr. to Tho[s] Rotch
173 For 11 days Interest on am[t] of 3 57

173 Thomas Rotch Dr. to Sundry Accounts
10 For am[t] his a/c p[d] W. Rotch & Thisday 2118 08
169 W. R. Rotch & Co[y]
For 3/4 p[t] by them 1588 56
167 W. T. Russell
For 1/4 p[t] by him 529 52 2118 08

178 Stock. N° 11 Dr. to Sundry Accounts
For following parcels of L. Oil of Ship
W Rotchs Cargo — Viz[t]
19636 Body 10159 Head of W. R. Rotch & Co[y]
3420 " 1770 " " Jo[s] Rotch
2254 " 1165 " " R. Fuckerman
25310
13094
13094
38404 gals Sp[m] Oil . . @ 60[d] 23042 40
169 W. R. Rotch & Co[y]
For 3/4 above am[t] 17281 80
167 W. T. Russell
For 1/4 . . Do 5760 60 23042 40

161 Cash Dr. to Stock N° 10
155 " For 29½ gals. W. Oil to L. Williams @ 75[d] . . 22 13

161 Cash Dr To Richard West
32 Rec[d] May in full 12 50

168 Expense Act Dr To W. T. Russell
167 p[d] Cha[s] Grinnell bill of bbls . . . . 105 "

168 Expense Act Dr To Cash
161 p[d] Jno Gilbert 8 days trying Oil 8 "

New Bedford. May 1830.

171 Bills Renewable Dr. to W. T. Russell
167 13 For check to pay for E. J. Mallett's
note. Not p.d at Chaged him Jo 513 1692

169 William R Roach & Co. Dr to Sundry Acs
107 To Ship Frances
For amt her Act transfered 573 55
To Stock n.e Ten
For 2 bbls Sum.r Oil for H
Leonard & of Taunton
65 gals @ 65 c. 42 25 615 80

168 Expense Act Dr to W. R Roach & Co
169 For expences on 50 boxes Spern
Candles shipped from Gothenburg
to Boston in 1829. ..... 39 03

167 William T Russell Dr to Cash Act
176 For bal. transfered 51 72

167 William T Russell Dr to
169 William R Roach & Co.
For this amt due W. T Rupsell
& now transfered to equalize
their 3/4ths with his 1/4th due 340 49

169 William R Roach & Co's Old Account
169 Dr to their New Account
For balance transfered ..... 51543 "

167 William T Russells Old Account
180 Dr to his New Account
For balance transfered 17180 99

New Bedford May 1830 -

168	Expense Acct Dr to W. T. Russell			
180	p Taylor & Gifford's bill of bbls			42 70
168	Expense. Account Dr to W. R. Rotch & Co			
169	for barrels from St Leonard & Co. $7.15			
	1 do 3 Coopers		5.50	12 65
178	Sundry Acts Dr to Stock N° Eleven			
	For 34 Hhds Strained Oil con-			
	taining 4839 net gals. @ 60 ¢ sold			
	J & N Hathaway for cash		2903 40	
169	William R Rotch & Co			
	For this Amt placed to their Cr			
	in B & Bank		2100 -	
180	William T Russell			
	For this Amt rec'd by him		803 40	2903 40
168	Expense Acct Dr to Cash			
176	p B H Howland for 11 bbls @ 65 ¢		7 15	
	" Thos Knowles for 7 bbls @ 3/9		4 38	11 53
175	Francis Taber & Co Dr to Stock N° 11			
178	8 Mo For 1 third Amt Oil 62 bbls			
	is 61 N° gals @ 65 ¢			39 65
154	Stock N° 10 Dr to Stock N° 9			
143	For 160 lb Spermaceti @ 15 ¢			24 00.
168	Expense. Acct Dr to Sundry Accts			
176	Cash. Acct			
	p Do by J Paul for labor 1 bbl		1.65	
	Do Do Do		2. -	3 65
145	Charles Wood			
	For 5 bbls (5 N° 22) @ 62 ½		3 12	6 77

New Bedford. May 1830

155 Sundry. Accounts Dr. to Stock. No 10.

174 Isaac H. Bartlett
5. 4 For 24 bbls Sum[r] Oil Wm. C[o]
733½ W[t] galls @ 62½¢ 458 44

" 7 " 70 bbls Strained Oil Wm. C[o]
2093 W[t] gallons @ 62½¢ . . . 1308 12

135 Humphry Russell
4 For 2 gall Sum[r] Oil 1 50

152 Oliver Crocker
5 For 29 W[t] galls Sum[r] Oil @ 65¢ 18 85

120 Samuel Leonard
" For 4 gall Sum[r] Oil . . . 3 –

164 Coomb & Grinnell
6 For 30½ W[t] galls Sum[r] Oil @ 65¢ 19 82

180 W. T. Russell
7 For 1 Gall Winter Oil . . . 85

146 William Coffin
8 For 32½ W[t] galls Sum[r] Oil del[d]
Barker & Briggs @ 65¢ . . . 21 12

176 Cash Account
For Oil retailed 4 66

170 N. R. Rotch
11 For 7 gall Winter Oil 5. 95
32½ lb Candles @ 24¢ box 25¢ 8. 05 14 –

16 Billings Cory
16 For ½ gall Sum[r] Oil 38

169 N. R. Rotch & C[o]
19 For 30 lb Candles to L. Midas
@ 24¢ ℔ lb box 25¢ . . . 7 45 1858 19

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171 Bills Receivable
178 Dr. to Stock No 11
24 For S. & T. Allens note at 4 m[o]
for 1084½ gall. Strain[d] Oil @ 63¢ 683 23

New Bedford May 1830-

145	Charles Wood D^r To Cash			
176	p^d him in full		3 12	
5 mo 27	116	Elisha Dunbar & C^o D^r To Sundry Acts		
	155	To Stock n^o Ten		
		For 1/64 Wistar & C^o 35 ₰ g^l @ 75 ₵	26 25	
	178	To Stock n^o Eleven		
		For 5 bbls Strain'd Oil		
		142 nett gals @ 65 ₵	91 65	117 90
	171	Bills Receivable D^r to J. H. Bartlett		
	174	For his note dated May 4. 1830		
		at 6m^o	458 44	
		" his note dated May 7. 1830		
		at 6m^o	1308 12	1766 56
	100	Expense Act D^r To Cash		
		p^d Alfred Leonard for 25 ½ d^s		
		work at Coopering @ 7/6	31 87	
	171	Bills Receivable D^r to Stock n^o 11		
	178	For Taylor & Gifford's notes at 3. 4 6		
		m^o from 31 May for 7110 gals Strain'd		
		due at 63 ₰ ₰ gallon	4479 30	
		Note dated 31. May due aug 3.	1493 10	
		" " Oct 3	1493 10	
		" " Dec 3	1493 10	4479 30
	168	Expense Act D^r To W. T. Russell		
	180	20 May p^d Capt R Gibbs bill of bbls	65 "	
		24 " p^d Capt R Perry ditto	40 52	
		25 " p^d Capt Chas Wood ditto	39 "	
		27 " p^d Chas Chadwick ditto	22 75	
		1 June p^d Alfred Leonards bill		
		of Coopering	31 87	199 14

New Bedford June 1830.

113 Sundry Account Dr. to Fish Grinnell & Co
For Nt proceeds Sales 70 Casks W. Oil
sent them 20 Jany as p Sales dated
3m 3 dm 7 Mo 4 . . . . . 2780 83

169 W. R. Rotch & Co
For 1/4 Nt proceeds placed to their Cr. 2085 62

180 W. T. Russell
For 1/4 . . . ditto . . . to his Cr. 695 21 2780 83

---

126 Sundry Account Dr. to J. W. Field & Co
For their remittance to Fish Grinnell
as p F. G & Co letter 2 Exchange at 60 da
from 5m 22 . . . . . 1500 –

169 W. R. Rotch & Co
For 1/4 amt placed to their Cr. . . 1125 –

180 W. T. Russell
For 1/4 . . . do . . to his Cr. . . 375 – 1500 –

---

168 Expense Account Dr. to Casks
176 For J. Tabers bill Casks p. Co 4 June . . 14 –

---

92 Sundry Account Dr to Gideon Howland
For Nt proceeds Sales 40 Casks W. Oil
sent him 28 Jany as p Sales dated 3 June
am 7 May 1708 59

169 W. R. Rotch & Co
For 1/4 amt placed to their Cr. . . 1281 44

180 W. T. Russell
For 1/4 amt . . . do to his Cr. . . 427 15 1708 59

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168 Expense Act Dr to W. T. Russell
180 For Chadwicks bill of bbls . 20 15
p Mr Bonny for 5 gals Oil over
charged 2 90 23 05

New Bedford June 1830.

171 Sundry Accounts D^to Bills Receivable
8 For Taylor & Gifford Note due 8th 3 disc^o at Merchants Bank . . . 1493 10

168 Expense Account
For 5 bbls disc^o on do 13 93

169 W. R. Rotch & C^o
For ¾ balance Sales & Invoice & 1109 38

180 W. T. Russell
For ¼ . . . . Ditto 369 79 1493 10

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174 Ivory H Bartlet D^r To Sundry Acc^ts
178 To Stock N^o Eleven
For 10 bbls Sum^r Oil 322 gls @ 60 cts 193 20

143 To Stock N^o Nine
For 8 bbls Litt. 243 gls @ 60 cts 145 80 339 .
Terms Cash 6 mo 17

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178 Sundry Accounts D^r to Stock N^o 11

172 William Dean & C^o
For Invoice 40 bbls strained Oil sent them 19 May p Sloop Bedford. Last Witch 1297 gallons . . . . .
18 June Rec^d Sales. Nett proceeds . . . 854 12

117 Elisha Hathaway & C^o
For Invoice 40 barrels strained Oil sent them 19 May p Bedford. Witch 1895 gallons . . . . . .

117 For Invoice 40 barrels strained Oil sent them in addition to the above 21 May 1938 gallons . . . .
21 July Rec^d Sales both parcels. Nett proceeds 2296 08

172 William Dean & C^o
For Invoice 74 bbls Str^d Oil sent them p Pomona 28 May 2313 gallons . . . 1457 08 4607 28

New Bedford June 1830.

p 83 Saml & C. Bunting Dr. to Sundry. Accounts
p 155 Stock No. 10
For Invoice 20 casks Winter Oil
sent him p Sch Regulator
20 May 1461/2 gallons . . . .
Red Sales Augt 1830 net proceeds .. 1063 48
p 178 Stock No 11
For Invoice 68 casks Strained Oil
sent him p Sch Regulator
21 May 2871/2 gallons . . . . .
Red Sales Augt 1830 net proceeds 1835 31 2898 79

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p 172 Sundry. Accounts Dr. to William Dean & Co
For proceeds Sales 40 bbls Strained Oil
sent them 19 May as p Sales dated No 17 854 12
p 169 Wm. R. Rotch & Co
Pr 1/4 placed to their Credit . . . 1/4 0 59
p 180 W. T. Russell
For 1/4 . . . . Ditto 2 13 53 854 12

June 28 p 168 Expense Acct Dr To W. T. Russell
p 180 For Amt Capt H Tabus bill of
bbls 83 04
For Edm Gardners bill of Hoops &c 50 57
For Capt Hitchs bill of bbls 65 65
199 26

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p 168 Sundry Accounts Dr. to Expense Acct
p 149 Ship Sophia
For 364/5 bbls 2 hand casks @ 85¢ $309.68
Oil Soap 3. 312 68
p 173 Ship Bragansa
For 257/8 bbls 2 hand Oil casks @ 90¢ $ 231.30
287 lbs Oil Soap . . . . 4¢ 11.48
1 barrel from H Tabus . . 75 243 53 556 21

New Bedford June 1830

176		Cash Dr. to I. H Bartlett			
174	30	For cash rec[d] of him			339 –
171		Sundry Accounts Dr. to Bills Receivable			
176		Cash Account			
		For F. Taber & Co. Note given . . .		314 71	
180		W. T. Russell			
	131	For D. R Greene & Co. Note . $ 386.45			
		" J. & Pt Allen — " . . . 683.23		1069 68	
169		W. R. Rotch & Co.			
		For I. H Bartlett Note . . . $1031.57			
		" Taylor & Gifford do . . . 1493.10		2524 67	3909 06
178		Sundry Accounts Dr. to Stock No 11			
170		W. R. Rotch			
	5. 24	For 1172 W[t] gals Sunt Oil del[d]			
		Peleg Clark @ 65		3997	
153		Abraham Barker & Co			
	" 25	For 57 W[t] gals Sunt Oil @ 65 . . .		3705	
90		David R Greene & Co.			
	26	For 62 W[t] gals Sunt Oil @ 65 . . .		4030	
164		Coombs & Grinnell			
	30	For 30 gals Sunt Oil @ 65 . .		1950	136 82
68		Thomas Riddell Dr. to Sundry Accounts			
168		Expense Account			
	6. 28	For 127 bbls 26½ gals Shaw & Cash @ 90		11566	
25		Joseph Richeson			
	"	For 43 bbls 25 W[t] . . . Do 4 W[t] 6[c] "		3943	15449
168		Expense Account Dr. to Cash			
176	5. 25	For Cash p[d] Wait Labor . .	1.75		
		less rec[d] for Soap	12		1 63

New Bedford June 1820.

p 155 Sunday. Account Dr. to Stock Pr 10.

p 78. Abraham Russell

5.22 For 5 gals S. Oil @ 75¢ 3 75

p 158 G. Russells Estate

" " For 1 gall W. Oil 85

L. 25 " 1 " " 85 1 70

p 170 W. R. Rotch

8.24 For 1 Box S. Candles 32½lb @ 24¢ $7.74

" box for do 25

" 5 gals W. Oil @ 85¢ . . 4.25 12 24

p 176 Cash Account

L. 7 For 1 gall S. Oil 75

13 " ½ " " 37

22 " ½ " " 38 1 50

p 160 Joseph Rotch

L. 8 For 6 gals Sum Oil @ 75¢ . $4.50

" 87lb Oil Soap @ 6¢ . 5.22 9 72

p 16 Billings boy

L. 17 For ½ gall Sum Oil 38

p 116 Elisha Dunbar 66°

" " For 4 gals Sum Oil @ 75¢ 3 –

p 149 Ship Sophia

" " For 1 Box Sperm Candles 25lb $6.25

" 10 gals S. Oil . . . . 7. – 13 25

p 173 Ship Bridgewater

19 For 2 Boxes 64lb Candles @ 24¢ $15.36

Boxes 50

15 gals Sum Oil @ 70¢ 10.50 26 36

p 148 Paul Spooner

19 For 2 gals Sum Oil 1 50

p 85 Charles Grinnell

" For 2½ gals S. Oil @ 75¢ . . . 1 88

p 29 Cornelius Grinnell

21 For 15lb Sperm Candles @ 25¢ 3 75 79 03

New Bedford Sixth Month 1820

170 N. R. Rotch Dr. to Stock N° 9
143 6. 3 For 1 box 32¾ to candles @ 24¢ ₰ box 8 11

90 Taylor & Gifford Dr. to Expense Acco.
168 5. 30 For 34 barrels @ 90¢ . . $30.60
" Ladle pump &c . . 1.—
31 60

168 Expense. Discount Dr. to N. White & Co.
157 6. 18 For 24 to Nick gain @ box . $14.40
7. 3 " 23¼ to Do . . . . 13.35 . . . . 27 75

155 Sundry. Accounts Dr. to Stock N° 10
164 Coom by Gunnell
6. 22 For 3 bbls S. Oil 97 gals @ 65¢ . . . 63 05
180 W. T. Russell
For 2½ gals S. Oil 1 87
10 Elkanah Tallman
6. 24 For 1 gal S. Oil 75
51 J. W. & Fleming
" 25 For 5 gals S. Oil 3 75
165 Jos. R. Anthony
For 1 Box S. Candles 32/45 ₰ box . $7.99
2 gals W. Oil 1.70 9 69
64 William Knight
6. 29 For 1 bbl 31½ W gals @ 65¢ . . . 20 47
162 Butler & Allen
30 For 1 bbl 28½ W gals @ 65¢ 18 52
169 N. R. Rotch & Co.
7. 3 For 3 bbls Sum Oil for N Leonard &
88 Nett gallons @ 65¢ . . . 57 20 175 30

168 Expense Acco Dr. to N. R. Rotch & Co.
169 For 8 gals draining of S. Oil . . . $4.—
" 5½ Cwt hoop hoops . . . 30.25 . . . . 34 25

New Bedford July 1830-

p 168	Expense Act D^r to Cash			
p 176	p^d the following men Labour			
	in Apr^l. May & June			
	Isa^c Tripp	80		
	Nathan Rud	82 25		
	John Paun	125 83		
	Tho^s Sowit	105 50		
	Philip Bailey	74 75		
	Jn^o Gilbert	39 37		
	ditto privious quarter	106 21	$613	91
p 176	Cash D^r to Stock n^o Ten			
p 155	For amt charged workmen for			
	Oil in Apr. May & June			13 12
p 168	Expense Act D^r to Cash			
p 176	p^d Wm Howes for book of bills			
	of Lading	3 50		
	p^d Wm. S West for Labour	36 83		40 33
p 155	Sundry Acts D^r to Stock n^o Ten			
p 83	Samuel C Bunting			
	To Invoice 16 Casks Winter			
	Oil sent him 30 June per Schr			
	Regulator 1794 gals			
	Aug^t 1830 Rec^d Sales net proceeds	1404 05		
p 168	Thomas Whitridge			
	To Invoice 131 boxes Candles			
	sent him 3 July per Sloop			
	Eliza Tyson 435 83/4 lbs			
	Oct 5 Rec^d Sales net proceeds	961 32½	36.5	37
p 168	Expense Acc^t D^r to N. R. Rotch 86^o			
p 169	For Capt Stewarts bill 133 bbls @ 62½ ¢			76 87

New Bedford July 1830

Sundry Acts Dr to

p 108 Thomas Whitridge

For net proceeds Invoice 22
Casks Winter Oil sent him
7 May per Sloop Eliza Tyson
as per his Sales dated 30 June
due 22 October 1830 . . . 1183 12

p 169 William R Rotch & Co

For 3/4 Shs 887 34

p 180 William J Russell

For 1/4 Do 295 78 1183 12

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p 126 Sundry Accounts Dr to J. H. Field & Co

For their remittance to Fish Grinnell & Co
dated at Bodes Light Nov. by
Ship Co & Mr 8th on Shipboard . . . . . 700.

p 169 W. R. Rotch & Co

For 3/4 Am. Sales to their Cr. 525.

p 180 W. J. Russell

For 1/4 . . . . . Ditto . . . . . 175. 700.

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p 171 Bills Receivable Dr to Stock Ten

p 155 For Seth Russells Note dated
13 July at 6 months for 100 boxes
Sperm Candles weighing 3144 lbs
@ 23 Cts & boxes @ 25 Cts 748 25

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p 126 J. H. Field & Co Dr to Stock Nine

p 143 For 330 boxes Sperm Candles
sent them 20 Jany 1830 via New
York to the care of Fish Grinnell
& Co - Per Field & Co Sales 19 July
net proceeds 2452 57

New Bedford July 1830

20 July 1830 Sold Dyre & Richmond about 60 bbls Winter Oil at 80 ¢ four months credit from this day. to be pumped in small casks & deliver'd between this & September - add 40 bbls more making 100 bbls - ¢ from same time —

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117 Sundry Accounts Dr to E. Wathaway & Co

For W proceeds 2 Invoices of 60 bbls each of Sum. Oil sent them & Bed ford 21 May W proceeds due 15 Jan 1831 & Sales dated 13 July 1830 ..... 229 08

169 W. R. Roth & Co

For ¼ above Sales & Sales to their Cr 172 06

180 W. T. Russell

For ¼ ..... Ditto 57 02 229 08

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171 Sundry Accounts Dr to Bills Receivable

169 W. R. Roth & Co

For Taylor & Gifford Note taken by Mr 149 10

" J. H Bartlett " " 130 8 12

" Seth Russell " " 74 8 25

" Little & Dyre " " 133 7 60 488 07

180 W. T. Russell

For J. H Bartlett Note ... Do ... 103 1 56

" Do ... Do ... Do 45 8 44 149 0 -

Agreed to sell Cutler & Cummings of Boston 100 bbls strained Oil at 63 ¢ Cash to be delivered latter part of October & November in such quantities as they may order - to be put in bbls & Sixties -

26 July 1830 -

New Bedford July 1830

169/176 Expense Acct Dr to Cash
pr 7 m 27 Thos Allbut for 35 Wk 35 "

155 Henry Payson & Co Dr to
100 Stock in Ten
For Invoice 218 boxes Sperm
Candles sent them 26 July
per Schr Catharine Capt
Ricketson 6840/4 lbs
2½ Sper Bu Sales net proceeds 169145

172 Sundry Accounts Dr to Wm Rear 16 2
For Nt proceeds Sales 74 bbls Straits
Oil sent them p Pomona 28 May
Nt proceeds due Wm 27 p Sales of Jn 23 1145708

169 W. R. Rotch & Co
For ¼ above p[lace]s to their Cr 109281

180 W. T. Russell
For ¼ . . . . Ditto . . . 36427 1145708

46 Charles. W Morton Dr to Expense acc
168 For Interest on a/c 75

176 Cash Dr to Charles. W Morton
46 27 For cash for an[swe]r of acc 375

Agreed to sell Hopkins & Ward of Hartford about 3000 gals Winter Oil 1/3 in Hhds - 1/3 in tierces & 1/3 in bbls - four months Time to draw on them at sight or they will remit the Money if I prefer it - The Oil to be forwarded to them by first vessel -
2 August -

New Bedford August 1830

c 171 Bills Receivable D^r To
c 155 Stock n^o Ten
For Little & Dyre Note en-
dorsed by Dyre & Richmond
dated 15 July at 4 months
for 30 Casks Winter Oil
1672 net gals @ 80 ^ct 1337 60

Agreed to sell Capt Robert Gibbs
100 bbls Strain'd Oil @ 63 ^ct Cash and
if he wants 4 months credit add 2½
per cent - to be deliver'd as soon as it
can be strain'd in October — 3 Aug^t 1830

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c 171 Bills Receivable D^r To
c 155 Stock n^o Ten
For Houland & Cornwalls
acceptance of my draft on them
dated 3 Aug^t at 4 Months for
23 Hhds Winter Oil 3195 net
gals @ 80 ^ct 2556 "

Agreed to sell Wm P Grinnell 100 bbls
Strain'd Oil @ 63 ^ct Cash to be deliver'd after
200 bbls (previously sold) is strain'd — 11 Aug^t
in market casks

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c 181 Expense Act D^r To Cash
c 176 p^d postage bill to July 1^st - 12 - "
p^d B Houland for 8 bbls 5 "
p^d Stephen Tabor bill of bbls 15 40
p^d J Tabor for White wash brushes 2 63
p^d Alfred Gibbs bill of bbls 20 82 55 85

New Bedford August 1830

V° 155. Sundry Acts D^r to Stock n° Ten
D° 182 Hopkins & Ward of Hartford
For 50 casks Winter Oil containg
3004 gals @ 80 c. 11th Augt . 2403 20
V° 163 Dyne & Richmond
For 58 casks Winter Oil contg
3340 gals @ 80 c at 4 months Cr
from 20 July . . . 2672 "
V° 174 I. H Bartlet
For 40 casks Winter Oil contg
1891 gals @ 80 c 4 months Cr
from 1512 80 6588

V° 182 Coggeshall Richmond & Rose
V° 155. D^r to Stock n° Ten
For 50 boxes Spurm Candles
weighing 1563/4 @ 23 c 359 54
50 boxes @ 25 c . . 1250 3709 04
6 months Cr from 29 July

V° 153. Michael Randall Jr D^r to Expense Acc°
V° 181 For 3m° Int on am^t a/c 61

V° 176 Cash D^r to Michael Randall Jr
V° 153 14 For Cash rec^d of him 4170

V° 171 Bills Receivable D^r to Sundry Acts
V° 163 To Dyne & Richmond
For their Note dated 20 July
at 4 months . . . 2672 "
V° 174 To I. H Bartlet
For their Note dated 31 July
at 4 months . . . 1512 80

New Bedford August 1830.

14 August sold Howland & Cornwall of New York 200 bbls strained Oil at 65 $ Cash when delivered. to be delivered in October. after previous contracts are fulfilled

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178 Stock. A° Eleven Dr to
Sundry Accounts

For the following parcels of Oil from Ship Indian Cargo &c

4221 Hogs	10048	Body of	10.R.186
2111 "	5024	" of	10.R
2100 "	5024	" of	Jos Rotch
4907½ "	11680	" of the Crew.	
13349½	31776		

31776 =

45125½ Gall. Sperm Oil @ 60¢ 27075 30

169 W. R. Rotch 86°
For 28493 gall of the above oil @ 60¢ 17095 80

180 W. J. Russell
For 9498½ " ditto . . @ 60¢ 5699 10

160 Joseph Rotch
For 7134 gall purchased of him @ 60¢ 4280 40 27075 30

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116 Elisha Dunbar & Co Dr To Expense A/c
180 For 4 Mos 3 d interest on $1513.20 31 01

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171 Bills Receivable Dr To
116 Elisha Dunbar & Co
For their Note dated 16 Aug t
at 4 months for 59 bbls Winter
Oil & 4 Mos interest added . . . 1544 21

New Bedford August 1830.

116 Elisha Dunbar & Co. Dr.
133 To Stock a/c Ten

For 59 bbls White Oil containg
1891½ gals @ 80 ℔ 1513 20
Cash 16 Augt on credit with
interest —

---

181 Expense Account Dr. to
Void I. H. Field & Co.
bal. between Charges Interest ¾c on ¾c
126 Cunt and Int'd July 1st 2 13

---

126 I. H. Field & Co. Dr. to
Expense Account
bal. between the Charges & Interest ¾c on ¾c
181 cunt. rend 1st July 2 13

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183 Charles R Pearce Dr. to Stock a/c Ten
133 To 100 boxes Sperm Candles
3103¼ lbs @ 23 ℔ 713 74
2 boxes Spermaceti Cake
65¼ lbs @ 22 ℔ 14 36
102 boxes @ 25 ℔ 25 50 753 60
Less 3½ per Adisc. for cash 26 37
727 23

---

20 August Sold Capt Robert Gibbs 100 bbls
Strained Oil in Market casks at 65 ℔ Cash
when delivered to be delivered in October, after
previous contracts are fulfilled —

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181 Expense A/c Dr. to Cash
To amt. Paid Capt Gibbs for
176 Empty Casks 11 88

New Bedford August 1830

Sundry Acts Dr to
Hopkins & Ward

182 Rec of them 23 Augt Check on Mechanics Bank Providence for bal. of Act $2403.20

169 William R Roach & Co
For 3/4 ths rec by them . . . 1802 40

181 William J Russell
For 1/4 ths rec by him . . 600 80 2403 20

Sundry Acts Dr to
83 Samuel C Bunting

For net proceeds Invoice 20 casks Winter Oil & 68 casks Sum Oil sent him 20 May per Schr Regulator as per his Sales dated 8 mo 12. 1830 due 10 mo 17 . 2898 79

83 For net proceeds 16 casks Winter Oil sent him 30 June per Schr Regulator as per his Sales dated 7 mo 12 . due 1 mo 10. 1831 . . . 1404 05
4302 84

169 William R Roach & Co
For 3/4 ths 3227 13

181 William J Russell
For 1/4 th 1075 71 4302 84

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169 William R Roach & Co. Dr to Sundry Accts.
Bills Receivable for

171 C. Dunbar & Co. note on 4 mos 1544 21

" Howland & Cornwall's accpt. 2536. . . 4100. 21

" To Chas R Pierce for draft on Lond. 727 23. 727 23.
4827 44

New Bedford August 1830.

	180	William T. Russell Dr. to		
	171	Bills Receivable		
		For J. A Bartlets note on 4 mo from		
		31 July Gn		151 280

	155	Sundry Acts Dr to Stock No 16.		
	120	Sam[l] Leonard		
		For 4 Gal[s] Summer Oil @ 75[¢]	3	00
	116	C. Dunbar & Co.		
		For 34 " T Press'd Oil @ 60[¢]	20	40
	180	William T. Russell		
		For 1 Gal[n] W Oil ,85		
		" Wick Yarn @		
		16[lb] " 1 " W. Oil 85.	1	70
	164	Coombs & Grinnell		
		For 1 bbl 30 Gall[s] S. Oil @ 68[¢]	20	40
	159	Archibald Ward		
		2 Gal[s] S Oil @ 75[¢]	1	50
	10	Elkanah Tallman.		
	28 /4	For 2 Gall. S Oil @ 75[¢]	1	50
	172	James Arnold		
		For 1/2 lb cotton wick @ 60[¢]		30
	174	J. H Bartlett.		
	28 31	For 17 bbl 149 3 G[l] T. Press'd		
		Oil @ 53[¢]	821	15.
	68.	Tho[s]. Riddell		
		For 35 Gall[s] T Press'd Oil @ 60[¢].	21	..
	29	Cornelius Grinnell		
		For 2 1/2 G. W S Oil @ 75[¢]	1	88.
	158	G. Russells Estate		
		2 G[l] S. Oil @ 70[¢]	1	50
	160	Jo[s] Koch		
		6 Gal. N Oil	5	10
	182	Dec[r]. A Read		
		2 Gal S. Oil @. 75[¢]	1	50 900 93

New Bedford August. 1830.

133	Sundry Acts Dels Stock No 10			
146	William Coffin			
	For 1 Gal S Oil			75.
119	Benj Russell			
	For 9 1/2 Gal S. Oil @ 70 ¢		6	65
170	Wm R Rotch			
16.23.	For 3 b Gall Oil		25	67
183	Kimball Perry			
	For 18 b 1/2 G. S. Pres'd Oil @ 58 ¢		108	17.
165	S R Anthony			
	For 3 G. S + 4 W Oil @		4	70
	Bague Elizabeth			
	For 1 bbl 31 lb candles @ 25 ¢			
	1 Brl 25 ¢	7 38		
	" 28 Gal Oil @	17 04		
mid				
16	Billings Cory			
	1 2 Gal Oil			38.
148	Dr Paul Gooner			
	2 Gal Oil			1 50
44	Alfred Gibbs			
	For 1 bbl 28 1/2 G. S. Oil @ 65 ¢		19	38.
176	Cash			
14	For 1/2 Gal Oil	37		
15	" " S "	37		
17	" 1 " W "	87		
22.26	" 1 " S "	75		
26	" 2 " " "	150		
8/4	" lb candles	30		
3.4.11.21.28	3/p Gall Oil	2.62	6	78
172	James Arnold			
	9 Gall W. Oil			765.
				181 63

New Bedford August 1830.

Dr	178	Sundry Acts Dr to Stock No 11.			
Dr	84	Barque Elizabeth.			
		To 31 lbs candles @ 23 ¢. 1 bbl 25 ¢. 7.38			
		" 28 Gal Sp Oil " 65 ¢. 19.04		26	42
Dr	155	Stock No 10.			
		To reversion of Sundry Entrys made			
		to Stock 10 instead of St 11		59	50 85 92
Dr	181	Expense Act Dr to Sundry Acts.			
Dr	165	I. M Anthony			
		To 3 bbls @ 62½ ¢.		1	87
Dr	13	Noel Faber			
		To 3 " " " "		1	87
		W. F. Russell Pr Co of Wm Penn			
		To 2 bbl @ 62½ & 3-½ do do @ 31 ¢		2	18
Dr	157	William White & Co			
		To 33/4 lbs wick yarn		1	95.
Dr	152	Oliver Crocker			
		To 311¾ lbs paper @ 9 ¢		35	97
Dr	157	Wm White & Co			
		To 37¾ lbs wicking @ 60 ¢		22	65.
Dr	31	Ichabod Clasp			
		To 11 bbls @ 67		7	37
Dr	152	Oliver Crocker			
		To 410-27 paper @ 9 ¢		51	26 146 12
Dr	116	Sundry Acts Dr to Profit & Loss			
Dr	141	Stock No 8.			
		To bal Stock No 8 transfer'd		729	505.
Dr	143	Stock No 9.			
		To bal stock " 8 "	13.190	37.20	485 42
Dr	181	Expence Acct Dr to W. F. Russell			
		To Portage of candles for N. Orleans			
Dr	180	charged to him in Ledger C folio			3 25

New Bedford September 1830-

170 Bills Receivable D^r To Stock n^o Eleven
178 For Capt Rob^o Gibbs Note dated
1st Sep^r at 4 M^os for 1557½ gals
pumped Oil @ 63^c 2½ per
Cent added - - - - - - 1005 75

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170 Bills Receivable D^r to I. A Bartlett.
174 To his note in 6 mo^s for pumped
I. pu^d Oil 1493½ Gall^s @ 55^c)
note dated 30 July. 821 15

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181 Expense Act D^r To Cash
176 Sep^r 17 Sep^r Tho^s Albert 14 drunk 14 "
" Charles 2^d d^o - - - - 2 "
16 —

---

171 Bills Receivable D^r To Stock n^o Eleven
179 For Henry Tabers draft dated
15 Sep^r at 4 months on Gideon
Howland New York for 100 bbls
pump^d Sperm Oil contain^g
2913½ Wine gals @ 68^c - - - - 1981 18

---

181 Expense Act D^r To W. J. Russell
180 For the following prem. Notes
p^d at Merchants Insur 6^o
Sloop Caroline - - - 26 50
Eliza Tyson 25 75
Support 35 64
Rodman 29 50 117 39

---

181 Expense Act D^r To Cash
178 27 Sep^r p^d Barker & Briggs bill of wood 12 25.

New Bedford September 1830

Sundry Acc^t Dr^r To

3 c 100 Henry Payson & Co

For net proceeds 218 Boxes Spurm Candles sent them 26 July 1830 as per their Sales dated 20 Sept^r due 15 Feb^y 1831 . . . 1691 45

2 c 169 William R Roteh & Co

For 3/4 ths 1268 59

2 c 180 William J Russell

For 1/4 th 422 86 1691 45

---

2 c 181 Ex^t Sense Acc^t Dr to Wm J Russell

2 c 180 paid Jn^o G Eastong's bill

do Iron hoops 84 02

---

3 c 155 Sundry Acc^t Dr to Stock N^o 10

3 c 108 Th^o Whittage

For invoice of 100 120 lbs

Sperm candles Sent him 21 Aug^t

P^r Rock Caroline Capt^t Langford

3291 lbs

Oct^r 5 Rec^d Sales net proceeds due March 2^d/31 755 64

3 c 126 I. A Field & Co

For Invoice of 335 boxes

Sperm Candles Sent them 11^th

Sept^r 1^r Helvetia N.Y. Capt^t

Paten 10433 lbs

Dec^r 1830 Rec^d Sales net proceeds . . 2511 06

3 c 172 Wm Dean & Co

For Invoice 8 tierces winter oil Sent them Sept^r 22^nd 24

Sch^r Jane Capt^t Herrick

397 net Gals . . 572 11 3779 81

New Bedford September 1830.

171 Sundry Acc^t Dr. to Bills Receivable.
180 Wm. T. Russell
For Robert Gibbs note $100.75
" J. A. Bartlett " 821.13 1826.90
169 Wm. R. Roach & Co
For Dyre & Richmonds
note on 4 mo^s from July 24 1830 . . .
" Almy Taber's note on
Brown Howland & Co. 1981.18 4633 18 6.480 08

---

171 Bills Receivable Dr. to Sundry Acc^t
155 Stock No 10
For J. A. Bartlett's note on 4 mo^s from
18th Sept^r for 50 bbls Gale packed
Oil . . . 986 96
181 Expenses Acc^t.
For 4 mo^s Int^t on the above note 19 34 986 30

---

61 Thomas . Almy Dr. to Expense Acc^o .
181. For 4 M^o Int on $23.80 70

---

176 Cash Acc^o Dr. to Thomas Almy
10 M^o 1 For Cash am^t of acc^o 2450
61

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147 John W Davis of Boston Dr to
155 Stock No Ten
For 2 bbls & 2 half bbls Winter Oil
92½ net gals 85 sent him
21 Sept^r per Sloop Bedford . . . 78 62

---

100 Henry Payson & Co.
155 Dr to Stock No 10.
For Invoice 12 tierces Winter oil
sent him per Sloop Eliza Tyson
containing 979 Gals
4 Feby 1831 Rec^d Sales net proceeds . 880 79

New Bedford Oct. 1830.

Expense Acct.
Dr to Wm. P. Russell Jr.
For labour at oil works by the
following men in July Aug. & Sept.

Br. Gilbert	69.		
Chas. Gilbert	31 87		
Ishmael Bisp	78 50.		
Nathan Reed	77 50		
Jno. Dawn	125 88		
Tho. Sowle	85 70.		
Philip Bailey	78 50	346 95.	

Wm. P. Russell Dr to
Stock No. 11
For am. charged workmen for Oil
in July Aug. & September 19 91.

Bills Rec.d & Dft to
Coggeshall Rochmond & Co. Eq.
To their note on 6 mo. Com 29 July 372 04.

Sundry Acct. Dr to
Tho. Whitridge
For net proceeds 131 boxes Sperm Candles
per Sales dated Oct. 1 and March 15 961 32

Wm. R Roteh & Co.	3/4.	720 99		
Wm. P. Russell	1/4.	240 33	961 32	

For net proceeds 100 boxes Candles
sent them Sept. 1 as per Sales dated
Oct. 1. and 24 March.

		756 64		
Wm. R Roteh & Co	3/4	567 48		
Wm. P. Russell	1/4.	189 16	756 64	
			1717 96	

New Bedford October 1830.

113 Fish Grinnell & Co.
135 Dr to Stock No Ten
For Invoice 17 cask Winter
Oil sent them pr Sloop Helen
Containing 1745½ Gall
20 Dec 1830 Rec Sales net proceeds . . . 1543 07

---

48 Rob[t] Gibbs
178 Dr to Stock No ## Eleven
For 1592½ Gall Summer Oil
@ 63¢ 1003 27
" 3147½ G. ans @ 65¢ 2045 87 3049 14

Sundry Acct[s] Dr to
48 Rob[t] Gibbs
169 Wm R Rotch & Co
For Am[t] rec[d] of him in pay[t] of
the above bill 1800 " "
180 Wm T Russell
For am[t] rec[d] being bal[ce] of the
above bill (rec[d] of him) 1249 14 3049 14

---

181 Expense Act Dr to W. T. Russell
180 For postage bills p[d] by him . . . 13 38

---

83 Samuel C Bunting Dr to Stock No Ten
135. For Invoice 12 Casks Winter
Oil sent him 1460 pr Sch
Regulator 1691 gals
20 Dec 1830 Rec Sales net proceeds . . . 1515 13

---

180 W. T Russell Dr to John W Davis
147 For his Ans[t] his pr C Hathaway & Co
of Boston 78 62

New Bedford October 1830.

Sundry Acts Dr To
David R Greene

5 ○ 90
5 ○ 181 Expense Act
For his bill of Oil bbls . . 25 13
5 ○ 176 Cash Act
2 Ctr Rec of him bal of Acct . . 15 17 4030

---

5 ○ 181 Expense Acct Dr to
5 ○ 180 Nath P. Russell
For am paid Davis Chases
bill carpenting at Oil works 35 87

---

5 ○ 153 Michael Randall Junr
5 ○ 155 Dr To Stock Acct Ten
For 2 hhds Winter Oil deliv'd
him 27 Sept 137 gals @ 85 c . . 116 45
For 8 Hhds ditto deliv'd 22 Oct
con't 1091 gals @ 85 c . . 927 35 1043 80

---

5 ○ 171 Bills Receivable Dr To
5 ○ 153 Michael Randall Junr
For his Note dated 21 Oct 30
at 4 Months endors'd by Bradford
& Dan'l Howland for . . 1000 "

---

5 ○ 153 Michael Randall Junr Dr To
5 ○ 181 Expense Act
For 1 per Cent on his Note for $1000 — . . . 10 "

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5 ○ 176 Cash Acct Dr to Expense Acct
5 ○ 181 Cr For 1 Bbl oil Soap sold, 12 28

---

5 ○ 176 Cash Dr to Michael Randall
5 ○ 153 To his check for bal of a/c 53 80.

548

New Bedford Oct. 1830.

Sundrys Dr to
Stock No. 11

178 147 Cutler & Cummings
For 20 bbl 391 nett Gallons
Strained Oil @ 63¢ 372 33

3 @ 12 D. F. Williams
For 20 bbl 619/2 Gal
Strained oil @ 68¢ 421 26 793 59

---

171 Bills Receivable Dr to
178 Stock No. 11
For Wm P Grinnells draft on
Fish Grinnells & Co. on 4c 10 bbl oil 1515 79
ditto on acct for bal of the no 510 2025 79

Sundrys Dr to
Bills Receivable
171
169 Wm R Roach & Co
For Wm P Grinnell draft on
Fish Grinnell & Co 1515 79
" J. H Bartletts note for 986 30
" M Ramsdell " " 1000 3,502 09
180 Wm P Russell
For Wm P Grinnell draft
on Fish Grinnell & Co for 570
" Coggeshall Richmond & Rose
note for 372 04 882 04
4384 13

---

181 Expense Acct Dr to
Sundry Accts
106 Brig Argus
For 14 meal Barrells @ 50¢ 7
84 Bargu Elizabeth
For 36 bbls @ 75¢ each 27 34

New Bedford October 1830.

41	Sundry A/c Dr to David Anthony			
	For net proceeds 5 boxes Sperm Candles of Invoice of 43 boxes sent him 10mo 6. 1827.		31 89	
	The balance 38 boxes were delivered to Robinson Weden & Co.			
169	William R Roth & Co.			
	For 3/4 Its		23 92	
180	William T Russell			
	For 1/4 Its		7 97	31 89
157	Robinson Weden & Co. Dr to Stock No Six			
128				
	For 38 boxes Sperm Candles which they receive from David Anthony 9mo 30. 1830			
	Rec. Sales Net proceeds	268 56		268 56.
31	Ichabod Clapp Dr to Stock No Eleven			
178	For 7 bbls Strained Sperm Oil			
	218 gls 68 c.		148 24	
	Repairing bbls		50	148 74
	add 1 gl. mistake in wants			68
				149 42
	Sundries Dr to.			
157	Robinson Weden & Co.			
	To net proceeds 38 bbls candles per ct. of David Anthony 9mo 30		268 56	
169	Wm R Roth & Co.			
	To 3/4		201 42	
180	Wm T. Russell		67 14	268 56
	To 1/4 It			

New Bedford Oct 1 1830

Sundry Acct. Dito

Stock No 10.

133			
10	Obadiah Tallman		
	For 3 Gall Sum Oil @ 75¢		225
180	Wm F. Russell		
	For 4 G. Summa 2 Winta Oil		475
120	Sam Leonard.		
	4th For 4 Gal Sum Oil @ 75¢	3.00	
	8 " 24/2 " " " "	20.65	
	9 " 28 G. Wint Oil @ 90¢	25.20	
	" " 1 lot 32/2 lb candles @ 25¢	8.12	
	1 lot	.25	
	15th " 4 G. Summa Oil @ 75	3.00	6022
116	Elisha Dunbar		
	For 3 Gals Sum Oil @ 75¢		225
67	Betsey Shay		
	For 2 G. Summa Oil @ 75¢		150
	Wm White Sr & Co.		
182	Alex Read		
	For 2 G Summa Oil @ 68		136
116	Jno Waddell		
	For 2 G. Sum Oil @ 75¢		150
	S. H. Dartlett		
22nd	For 58/2 G. taught pus Oil @ 58¢	33.93	" "
78	Abram Russell		
	5 Gall Sum Oil @ 75		375
107	Ship India 2nd Voyage		
	For 6 1/2 lb candles @ 23¢		1537
160	Jos Rotch		
	For 6 Gal Wint Oil @ 90¢		540
75	Job Eddy		
	For 3 Gall Oil		225
135	Humphrey Russell		
	For 2 G Sum Oil @	150	102 10

New Bedford Oct 1830.

Sundrys Dr to Stock No 10

5	135				
5	162	Butler & Allen			
		For 36½ lb Oil Soap @ 6¢		2 19	
5	39	Henry R Willis			
		For 358½ G @ 85¢		304 72	
5	29	Cornelius Grinnell			
		For 2½ G Sum & Wint. Oil		2 77	
5	51	Chas Flemming			
		For 1 bx 31¼ lbs Spurm candles @ 25¢	781 / 25		
		1 Box		8 06	
5	146	Wm Coffin			
		For 30 G Sum. Oil @ 90¢		27 ..	
		Thos Knowles void			
5	189	Dr A. Read			
		29 G Sum Oil @ 68¢		19 72	
5	16	Billings Corey			
		½ G Sum Oil @ ¾		38	
5	191	Chas Grinnell			
		For 34½ G Wm 1 D 90 + 2 G Sum Oil @ 75		32 55	
5	165	S. R Anthony			
		For 2 G Wm Oil @ 90¢		1 80	
5	176	Cash.			
		Recd by Br Pain for Oil			
		retailed		16 49½	415 68

Sundrys Dito Stock No 11

5	178				
5	44	Alfred Gibbs			
		For 57½ G Sum Oil @ 70¢		40 25	
5	174	I. H Bartlett			
	9/22	For 58½ G. taught Sperm Oil @ 58¢			
	10/7	" 64½ " Sum " @ 68¢	3393 / 4386	77 79	
5	175	Francis Faber & Co			
		For 50 G Sum Oil @ 70¢		35	153 04

New Bedford Oct. 1830.

Sundrys Dr to Stock No 11.

178				
90.	David R Greene & Co.			
	For 34½ G Sum & Oil @ 68¢			2346.
146	Wm Coffin			
	18th For 29½ G Sum: Oil @ 70¢		2065	
	18 " 1 " " "		75	2140
157	Wm & White B. & Co.			
	For 28½ G Sum & Oil @ 70¢			1995.
164	Coombs & Grinnell			
	For 32 G. Sum & Oil @ 70¢			2240
149	Baker & Briggs			
	For 31½ G Sum & Oil @ 70¢			2205.
175	Francis Taber B:			
	3/4 For 26½ G Oil @ 68¢		1802	
	11/24 " 30 " " " 70		21	3902
148	Daniel Wilcox			
	For 31½ G Oil @ 70¢			2205
—	Peleg Gifford			
	For			
173	Jos Taber			
	For 7 G Sum & Oil @ 75¢			525
16.	Billings Corey			
	For ½ G Oil			38
148	Paul Spooner			
	For 2 Gal Sum & Oil			150
163	Wm Tallman			
	16 G. Sum & Oil @ 70¢			1120
183	Leonard Macomber			
	For 35 G. Sum & Oil @ 68¢			2380
184	Benj Lindsey			
	For 28½ G Oil @ 70¢			1995.
31	Chas Flemming			
	For 5 G Oil @ 75¢			375. 23616

New Bedford Oct 1830

Sundrys Dr to
Stock No 11

5	178			
5	160	Jos Rotch		
		For 5 Gall winter Oil @ 90¢	4 50	
5	68	Thos Riddell		
		For 61 Gal Oil @ 70¢	42 70	
5	176	Cash		
		For Oil retailed	30 88	78 08

4	133	Stock No 10 Dr to		
		Sundry Accts		
		Wm White & Co }		
		For }		
5	178	To Stock No 11		
		For 160 G taught last Oil @ 58¢	92 80	
		" Stock 11		
		For error in entry Ledg 10	23 65	116 45

5	181	Expense Acct Dr to		
		Sundry Acts		
5	157	Wm White & Co		
		For 65¼ lbs packing @ 60¢	39 15	
		Oliver Crocker		
5	153	For 514½ lbs Bone 6 ¢	64 31	
5	176	" Cash		
		For am't paid sundry laborers	11 25	
5	157	Wm White & Co		
		For 127¼ lbs packing @ 60¢	76 35	191 06

5	174	S H Bartlett Dr to		
5	25	Jos Ricketson		
9/4		For 28½ G taught last Oil @ 58¢	16 53	
9/22		" 59½ " " " @ 58	34 51	51 04

New Bedford Oct. 1830.

147 Cutler & Cummings D.to
178 Stock No 11
For 20 bbls 620 G. Strained
Oil @ .63 ¢ . . . 390 60

Sundry Acc.t D.to
Stock No. 10
153
92 Gideon Howland
For Invoice 10 cask Winter
Oil sent him Oct 23. 1378 Gall.
Nov 23 Jobs rec.d nett proceeds 1148 57.
117 E Hathaway & Co
For Invoice 10 cask winter Oil
sent them 21st Oct 1424 G.
20 Dec 1830 Rec.d Sales net proceeds 1292 85
147 Cutler & Cummings
For 5 bbls winter Oil sold them
141 Gall @ 85. 119 85 ¢ 4/12 70

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180 Wm F Russell D.to
147 Cutler & Cummings
For draft sent them on on
E & C. at sight for. 372 33

Sundries D.to
178 Stock No 11
184 Howland & Aspinwall
For 6265 Gal Sperm Oil @ 65 ¢ 4091 75.
116 E Dunbar & Co.
For 318½ G Oil @ .68 ¢ 216 58.
172 Wm Dean & Co.
For Invoice of 23 cash Oil
sent him Oct 23 per Sch.r Jane 44 ¢
April 27 Nett Sales net proceeds 1149 97 5,458 30

New Bedford October 1830.

Sundry Accts Dr to
Holland & Cornwall
5 3 184
5 3 180 Wm T. Russell for ¼ the
Am.ts Rec.d from 1st & for Oil
Sold them 1022 94
5 3 169 Wm R Rotch & Co
For ¾ am.t Rec.d from them 3068 85 4091 79

Sundry Accts
Dr. to 6 Sunbar & Co.
5 3 116
5 3 169 Wm R Rotch & Co
For ¾ am.t Rec.d of them 162 44
5 3 180 Wm T. Russell
For ¼ am.t 54 14 21638

Sundry Accts Dr to
Cutter Cummings
2 3 147
2 3 180 Wm T Russell
For ¼ 310 45 / Rec.d of
them for 2011 Oil 127 61
2 3 169 Wm R Rotch & Co
For ¾ the 382 84 57045

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5 3 153 Sundry Dr to Stock No 10
For Am.ts Rec.d of Bud & Co for
2021 Gal.s Wint Oil @ 85¢ 171785
5 3 169 Wm R Rotch & Co for ¾ 128839
5 3 180 Wm T Russell " ¼ 42946 171785

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5 3 171 Bills Receivable Dr to
Sundry Accts
5 3 153 To Stock No 10
For 1112 Gall.s Oil sold Cooper @ 86¢ 95632
5 3 181 Expense Acct
For Am.t & tuition 2 y.s 1912 97544

New Bedford Nov.r 1830.

176	Cash Dr to	Expense a/c		
181	For am.t Rec.d of Todd & Co.			
	for truckage of Oil			2 ..
135	Sundrys Dr to	Stock N.o 10		
102	Rob.t Spies			
	For 131 G Win.t Oil @ 90 ¢.		117 90	117 90
102	Phineas Pery.			
	For 59 G. Win.t Oil @ 90			53 10
				171 ..
178.	Sundries Dr to	Stock N.o 11		
102	Rob.t Spies			
	For 59½ G. Sum.r Oil @ 68 ¢.			40 46
102	Phineas Pery			
	For 60¾ G Sum.r Oil @ 70 ¢.			42 35
				82 81
146	Wm Coffin Dr to	Wm. F. Russell		
180	For am.t P.d Him on a/c Candle			
	Notes			150 ..
173	S.t Braganza Dr to			
181		Expense Acc.t		
	For 215 bbls 15½ G. old casks @ 90 ¢			193 95.
181	Expense Acc.t Dr to			
180		Wm F. Russell		
	For 6 Hathaway Hoops bill f.			
	2 casks pot ashes			54 38
180	Wm F. Russell Dr to			
173		S.t Braganza		
	For am.t of Ins a/c transferd			163 84

New Bedford November 1830

Sold J. H. Bartlet all the Oil made from taught prsp Oil about 40 bbls more or less @ 60 ct 4 months interest added
also Jos Ricketsons Oil of the same quality at the same price about 25 bbls —
Also 100 bbls strain'd Oil at 68 ct 4 months to be made from Ship Barclays Cargo & delivered as soon as strain'd — a part in Cargo casks — 9th Nov. 1830 —

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181 Expense Act Dr To Sundry Cr
180 To W. T. Russell
For Amt Capt R Gibbs bill
of empty bbls pd 11 Nov. . . 119 05
176 To Cash Act
pd Alpus Leonards bill of
Coopering 16 56 135 61

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180 W. T. Russell Dr To James Hathaway
162 For Amt his Act transferred 177 81

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178 Sundries Dr to Stock No. 11
147 Cutler & Cummings
For 20 bbls 60 Gall strained
Oil @ 63 ct. Cash 378 63
117 E. Hathaway & Co
For invoice of 13 cash Sums
Oil Sent them Nov 12.
pd Rancellers 1027½ Gall 714 24 1092 87
Sales Rec Jany 1831 net Proceeds

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113 Fish Grinnell & Co Dr to Stock 1a
153 For invoice 200 boxes Candles Sent
them pd Expressmen Nov 11th weighing
6342½ lbs 42 lbs
Jany 1831 Rec Sales net Proceeds 1563 62

New Bedford November 1830.

180	Wm. P. Russell Dr to.		
147	Cutter & Cummings		
	For draft in their favour at sight in favour of S. Rickitson for 601 Gl. Sum.r Oil @ 63¢		378 63
185	S. Rodman & Dr to Stock No 10		
153	For 25 bbls 820 Gall. win.r Oil @ 87½ ¢ 6 mo.		717 50
172	Sundries Dr to. Wm Dean & Co.		
	For 8 tierces mul oil sent them 22.nd Sept.r as P.r Sales Rec.d 12 Nov. due 15.5.1831		
169	Wm R Roach & Co. for ¾.	384 08	
180	Wm P. Russell " ¼.	128 03	512 11
171	Sundry Acc.ts Dr to Bills Rec.d		
181	Expense Acc.t		
	To dis.t on note of Chas Woods	18. ..	
113	Fish Grinnell & Co.		
	For bal.ce of note. P.d them by Wood in N.Y. Wm.h	957 44	975 44
181	Expense A/c Dr to		
180	Wm P. Russell		
	For 26⅔ fathoms of rope mark @ 70¢	18 67	
	" Scales Weights	4 50	23 17.
	included in his note to Mr Roach &c.		

New Bedford Nov. 1830.

5 30 Jn.o C. Haskell Dr to
3 1798 Stock No. 11
For 41 bbls - 1262 Gals Sum.r
Oil @ 68¢ - 6 mo. . . 858 16.

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11 3 $178 Stock No. 6 taken, Dr. to
Sundry Accounts
For 34830½ galls Body Oil
16064 " Headmatter
50894 lb galls Sperm.a Oil from
the cargo of Ship Barclay Oil
5 172 To James Arnold
For 13979 galls of the above @ 65¢ 9086 35
5 160 To Joseph Rotch
For 6989½ " Do . . . . 65¢ 4543 17
5 173 To Thomas Rotch
For 6989½ " Do bodies 68¢ 4752 86
5 186 To W. R. Rotch & Co
For ¾ of 18789½ galls @ 68¢ $12771.86
¾ 4147 " @ 66¢ 2737.02
¾ of $15513.88 11635 41
5 180 W. T. Russell
For ¼ of the above 3878 47 3389 26

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5 155. Sundry Accts Dr to Stock No. 10.
2 92 Gideon Howland
To invoice 30 bbls Sperm
Candles Sent him 7 Dec.
Helen Capt Pabodie 11 mo 21
1830 1561 lbs 381 36
Jany 10 Proceeds nett proceeds
5 185 W. Delano Jr
To 10 bbls 3084 lb candles @ 24¢
1130 ¢ 1 bbl mixt Oil 256 90¢
Sent Him 7 Dec. Helen 11 mo 21 1040 8 485 44

New Bedford Nov.r 1. 1830.

113 Fish Grinnell & Co. Dr to
178 Stock N.o 11.
For invoice 33 Casks Sperm Oil
Sent them 11m.o 21. 1830. p.r Dr. Helen
Capt. Gibbs 3657 G
12m.o 10 Bal. Sales net proceeds . . 2534 33

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185 Warren Delano Jr.
Dr. to Sundry Accounts
178 Stock N.o 11.
For 14 Casks Strained Oil 1145 gals
Sent them 11m.o 23 p.r Sloop Helen
@ 70 ¢ p.r gal 8m.o Cr. 1361 50
181 Expense Account
For wharfage $1.89. Truckage $2.25 $4.14
Insurance on $1480 @ 3 p.c. Policy 8.40 12 54 137404

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113 Sundry Acc.ts Dr to
Fish Grinnell & Co.
For amount of Chad Wood &
Bal.ce as follows $ 957.44
186 Wm. R. Roach & Co. 3/4 718 08
180 Wm. J. Russell 1/4 239 36 957 44

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172 James Arnold Dr to Sundry Acc.ts
For $1000 p.r him 8m.o 7.
186 To W. R. Roach & C.o
For 3/4 ths p.r by them . . 750 "
180 To W. J. Russell
For 1/4 th p.r by him . . . 250 " 1000 "

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173 Thomas Roach Dr to
186 W. R. Roach & C.o
For Cash p.r him by W.R.R. & C.o
26 Nov. on a/c Th. Barclays Cir. . . 500 "

New Bedford November 1830

181	Expense Act Dr to Cash			
176	pr Howland & Davis for Flags		3	00
172	James Arnold Dr to			
181	Expense A/c			
	For bal of m't on a/c to Jan 20 —			
	— 1830			267 71
172	James Arnold New a/c			
"	Dr to Old A/c			
	For bal due nov 20 1830 to be endors-			
	ed on our joint note to him dated			
	Nov 1829 for Oil purchas'd of			
	him from St Francis cargo			8780 99
	Bills Receivable Dr to			
	Stock No 10			
	For			
171	Bills Receivable Dr to			
	J H Bartlett note.	Sundry Acc't		
155	To Stock No 10			
	For 1103½ Gals tons			
	Sperm'd Oil @ 60¢		662 10	
181	" Expense A/c			
	For 4 mo's Int		1324	67 53 34
174	J. H. Bartlett Dr to			
178	Stock No 11			
	For 1010½ Gals Sperm Oil Sold			
	them @ 65¢			2146 76
171	Notes Receivable Dr to			
174	J H Bartlett			
	For his note on 4 mo's from 11 mo 26.			
	for the above bill of Oil			2146 76

New Bedford Nov.r 1. 1830.

p. 25		Jos.h Ricketson. Dr. to		
		Journey Acct.		
p. 40		To Manufactg A/c		
		To manufg 77 13/31 tons Sperm		
		Oil @ 16 $ P.t ton.		1241 90
p. 31	"	Ichabod Clasby		
		To trucking		14 50
p. 181	"	Ct/Dam.s & A/c		
		To Manufac.r	19.81	
		" Gauging	2.82	
		" 7201/4 lbs Raisin @ 9.	90.03	
		" 14 days labour @ 7	21....	
		" 130 ing candles @ 1 ¢	5 59	
		" 6 3/4 lbs tint @ 14 ¢	94	
		" 52 1/4 lbs Nicking @ 60 ¢	31.35	
		" 32 empty Kegs @ 95 ¢	30 40	201 94
p. 146	"	William Coffin		
		To candles Box.s 2/3	139 75	1598 09

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p. 181		Ex.r Dam.s & A/c Dr. to		
p. 25		Jos.h Ricketson		
		To provision of charges		
		for 1 Box ing candles		5 59

---

p. 186		W R Rotch & Co. Dr to		
p. 25		Joseph Ricketson		
		For this Amt Rec.d of Jos Ricketson		
		& plac.d to credit of W R R & Co.		
		in Bedford Com.l Bank 30 Nov.		1592 50

---

p. 184		Philip Reed Dr to		
p. 180		W. J Russell		
		P.d him 30 Nov. on Ac.t Pine wood		100 "

New Bedford Nov.r 1830.

Sundries Dr to.

Stock No. 11

178
188 Crocket Richmond & Co.
For 1010½ Gall.s Strain'd Oil
@ 70¢ 707 35.

188 Andrew Robinson
For 114 G. Crude body Oil
@ 70¢ 79 80 787 15

---

171 Bills Receivable Dr to
126 J. H. Field & Co.
For their remittance of R D
Shepherd & Co.s Bill on R D
Shepherd of Boston at 60 days
sight. sent to Boston through
Bedford Com.l Bank 29 Nov.r
for acceptance - due 3 Feby 1831 . . . 1500 "

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1 bbl 29 Galls of J. Ricketson's pres'd Oil -
Sold J. H. Bartlett by himself

---

171 Bills Receivable
185 Dr to Sam.l Rodman Jr.
For his note for 25 bbls
Whit Oil Sold 10m.o 30.
on 6mos. 717 50

---

176 Cash Dr to Phineas Fay
102 Rec.d on A/c 95 45

---

176 Cash A/c Dr to
68 Tho.s Ridder Jr
Am.t Rec.d on A/c 175 49

New Bedford December 1830

Sundry Acts Dr to
Fish Grinnell & Co

c 113 For net procds Invoice 33 Casks strain'd Oil sent them 11 mo 21 per Sloop Helen — as per their Sales dated 12 mo 7. 1830 due 4 mo 7. 1831 — 2534 33

c 186 William R Rotch & Co
For 3/4 ths — 1900 75

c 180 William J Russell
For 1/4 th — 633 58 2534 33

Sundry Acts Dr to
Fish Grinnell & Co

c 113 For net procds Invoice 17 Casks Winter Oil sent them 8 Oct per Sloop Helen as per their Sales dated 12 mo 10. 1830 — due 2 mo 18. 1831 1543 07

c 186 William R Rotch & Co
For 3/4 ths — 1157 31

c 180 William J Russell
For 1/4 th — 385 76 1543 07

Sundry Acts Dr to
E Hathaway & Co

c 117 For net procds Invoice 10 Casks Winter Oil sent them 21 Oct per Sloop Traveller as per their Sales dated 10 Dec 1830 — due 29 May 1831 1292 85

c 186 William R Rotch & Co
For 3/4 ths — 969 63

c 180 William J Russell
For 1/4 th — 323 22 1292 85

New Bedford December 1830

Sundry Acts Dr to

Samuel C Bunting

C. 83 For net proceeds Invoice 12 Hhds Winter Oil sent him 14 Oct as per his Sales dated 12 mo 14. 1830 due 4 mo 23. 1831 . . . 1515 13

C 186 William R Rotch & Co. For 3/4ths . . . 1136 35

C 180 William T Russell For 1/4 th . . . 378 78 1515 13

C 147 Cutler & Cummings Dr to Stock No. 11.

C 178 For 35 casks 1357/e G. Strain Oil @ 63¢ 844 20

C 180 William T Russell Dr to

C 126 I. H Field & Co.

For this remittance of a check from U S Bank at N Orleans on U S Bank at Boston for $986 38. Less 1/8th per ct. . . . 985 15 986 38

181 Expense Act For dis. 1/8 per ct on the above . . 1 23 986 38

C 171 Bills Receivable Dr to Chas R Prince

C 183 For Sect dft on him @ - for 1727 23

Wm R Rotch & Co Dr to Chas R Prince

For

New Bedford December 1836.

Sundrys Dr to Stock No. 10.

155				
170	Wm R Rotch to mo.			
	To 7 Gs Wint oil @ 90¢		630	
	11mo " 2¾ lbs Nicking @ 60¢.		165	
	" " 32½ Candles 112¢ @ 25¢.		537	
	" 7 Gals Wint. Oil @ 90¢		630	2262
189	So Grinnell.			
	10mo 30 To 142 lbs Spermaceti @ 20¢		2840	
	11.26. " 2200 " do " 23¢.		506.—	
	" " 1 G Wint Oil @		90	5335.30
146	Wm Coffin			
	11mo 1 To 29 nett G Wint Oil @ 90¢			26.10
189	Lydia Russell.			
	To 1 Ga. Wint Oil @		90	
	" 2 " " " " 90		180	270
165	S. R Anthony.			
	11mo To 2 G Wint Oil @ 90¢		180	180
29	Cornelius Grinnell			
	10 mo To 1 G Wint Oil @		90	90
172	James Arnold			
	10mo To 9 G Wint Oil @ 90¢			810
150	Wm F. Russell			
	10mo To 2 G Oil @ 90¢			180
160	So Rotch			
	11mo 17 To 10 G Wint Oil @ 90¢			900
190	Alden. Bradford.			
	11 mo To 2 Gals Wint Oil @ 90¢		180	
	" " 2 " " " " 90		180	360
176	Cash			
	To am rec of Jno Paun			
	for Oil retail			47 50
176	Cash rec. for candles retailed			287.
				6.6229

New Bedford Dec.r 1850.

Sundries Dr to Stock No 11.

178				
190	E. Dunbar			
	10m.s For 4 G. Sum.r Oil @ 75¢		300	
	" 25 " " " @ 71¢		1775	2075
162	Butler & Allen			
	10m.s For 30 G Sum.r Oil @ 70¢			21..
106	Brig Argus			
	For 10 G Sum.r Oil @ 70¢		7..	
	" lbs Candles @ 25¢ 1867.		..	7..
11	Elkanah Tallman			
	10m.s 29. For. 1 G Oil @			75.
189	Lydia Russell			
	11m.s For 2 G Sum.r Oil @ 75¢			150.
163	Wm.m Tallman			
	11m.s 3 For 10 G Sum.r Oil @ 75¢			750.
159	Archibal Ward			
	For 2 G Sum.r Oil @ 75¢			150.
165	J. K Anthony			
	11m.s For 4 G Sum.r Oil @ 75¢			3..
191	Candace Cannell			
	11m.s For 2 G Sum.r Oil		150	
	" 2 " " 10		150	3..
135	Humphrey Russell			
	2 Gal.s Sum.r Oil			150
183	Leonard Macomber			
	11m.s 8 For 35 G Oil @ 68¢			2380.
16	Rillings Cory			
	11m.s For 1 G Oil @			75.
170	W. R Rotch			
	For 2½ G Sum.r Oil @		187.	
	12m.s 10 " 50 " " " " 73¢		3650.	3837
82	Stephen Taber			
	11m.s 16 For 33½ G Sum.r Oil @ 70¢			2345
				15387

New Bedford. December 1830.

Sundries Dpto.
Stock. No. 11.

○ 178				
○ 180	William F. Russell "			
	11 mo 17. For 4 G. Sum. Oil ○ 75¢.		3 --	
	18 " 5 " " 10. " "		3 75.	6 75.
○ 120	Sam' Leonard.			
	4 G Sum. Oil ○ 75¢			3 --
○ 148	Paul Spooner.			
	2 G Sum. Oil ○ 75¢			1 50
○ 191	Cha. Grinnell			
	2 G Oil			1 50
○ 189	Jo Grinnell.			
	5 G Sum. Oil.			3 75.
○ 192	James M. Grinnell			
	2 G Sum. Oil.			1 50.
○ 67	Wm. F. Hawes			
	11 mo 29 For 27½ G Oil ○ 70¢.			19 25.
○ 75	Job Eddy			
	For 3 G Sum. Oil ○			2 25.
○ 149	Parker & Briggs			
	11 30 For 30 G Oil ○ 73¢			21 90
○ 29.	James Durfee 2d			
	For 34 G Oil ○ 71¢.			24 14.
○ 119	S. F. Haskell			
	31 G Sum. Oil ○ 73¢.			22 63
○ 162	Butler & Allen.			
	For 29½ G Oil ○ 73¢			21 53.
○ 44	Wm. Coffin			
	For 29½ G Oil ○ 73¢		21 53	
	" 1 G Oil deliv'd Wood.		75.	
	" 1 " " " Wood		75	23 03
○ 90	Taylor & Gifford			
	12 s. For 29 G Oil. ○ 73¢			21 17
				173 90

New Bedford December 1836

Sundries Dr to Stock A/c N°11.

N° 178				
N° 164	Coombs & Grinnell.			
	12 mos 8 For 30 Gs Oil @ 71¢	21 30		
	9th " 34 Ps " deliv'd			
	J R Randall @ 75¢	25 18.	46 48	
	Sch Okis void			
	For 15 Gs Sum & Oil @ 70¢		12 20	
N° 148	Daniel Wilcox			
	29 Gs Oil @ 73¢		21 17.	
N° 173	Thos Rotch			
	For 32 Gs Oil @ 73¢		23 36.	
N° 192	Wm Watt & Co.			
	12 mos 14. For 65 Gs Oil @ 73¢		47 45.	
N° 166	Jn° Wardell			
	2 Gs Sum & Oil @ 75¢		1 50.	
N° 31	Ichabod Blake			
	12 mos 17 For 134 Gs Oil @ 73¢		97 82.	
N° 175	Francis Sabra & Co			
	12 mos 18 For 203 1/2 Gs Oil @ 73¢		148 55.	
N° 176	Cash			
	of Jn° Paine for Oil			
	Estate'd		44 36.	
			430 69	

N° 181	Ex Ken & A/c Dr to Cash		
N° 176	Paid West for labour		2 "

N° 181	Ex Ken & A/c Dr to Sundries		
N° 180	To W S Russell		
	For 3 bbls @ 62¢		1 87
N° 152	Oliver Crocker		
	For 488 1/2 lbs Rags @ 9¢		61 06
N° 178	Stock N° 11 For 4 Gs Oil & for bbls		3 "
			65 93

570

New Bedford December 1830

181 Ex. Ginseng A/c Dr to Cash
176 Am. Paid Sundry laborers
by J. Paup. 11 21
" for bbls by do. 1 87 13 08

---

160 Sd Rotch Dr to Ex. Ginseng A/c
181 For 120 lbs Oil Soap @ 6¢ 7 20

---

106 Brig Argus Dr to
155 Stock No 10.
To 16 ct. 32½ lbs Candles @ 25¢ 8 12
" 1 bx . . . 25 8 37

---

180 W. F. Russell Dr to
147 Cutler & Cummings
To draft on them @ Sight for 844 20

---

175 Sundry Ac Dr to Stock No Eleven
103 T. S & W Hathaway
For 2 Casks Head matter Oil
119
185
304
wants 4 220 gals @ 68¢ 149 60
Sold them at the price of Head
& Body Oil to make up the deficien-
-cy of Head matter in a Lot of Oil
they purchas'd of Jos. Grinnell of
Ship Indias cargo.
107 Ship Indias
For 10¢ per gal. on the above
220 gals 22 "
For difference between Head
matter & Head & Body Oil
together 171 60

New Bedford December 1830.

180	Wm. J Russell Dr to		
103	J. S & N. Hathaway		
	For their check for 2 cask		
	Head matter Oil		149 60

180	W. J Russell Dr To		
107	Ship India 1st Voyage		
	For this Amt transferred		22 "

107	Ship India 2d Voyage Dr to		
181	Oil Casks Acc		
	For 215 Wh 15/12 Gs 2d hand casks		
	on 6 mos R. 90 from Sept 27		193 93.

165	Joseph R Anthony Dr To			
	Sundry Acts			
78	To Abraham Russell			
	For Amt his Act transferred		1175	
135	To Humphrey Russell			
	For ditto ditto		662	1837

170	William B Rotch Dr To		
185	Leonard Macomber		
	For Amt transferred		47 60

186	William B Rotch & Co Dr To Sundry Acts			
51	To Charles Fleming			
	For Amt transferred		23 56	
149	To Ship Sophia			
	For ditto		325 93	
165	To Joseph R Anthony			
	For ditto		82 45	
170	To William B Rotch			
	For ditto		220 48	652 42

572

New Bedford December 1830

18	W. T. Russell D^r To Sundry A^cs			
29	To James Durfee Junr			
	For Amt his a/c transfd		39 35	
47	To Nehemiah Leonard			
	For ditto ditto		43 99	
70	To Walter Chapman 3^d			
	For ditto ditto		74 69	
107	To Ship India			
	For ditto ditto		209 30	
158	To Gilbert Russells Estate			
	For ditto ditto		104 5.	
162	To Butler & Allen			
	For ditto ditto		83 06	460 84

190	E. Dunbar & Co^ Dr to			
181	E. Kempton A/c			
	For 325 lbs Oil Soap @ 4¢			13 —

126	Sundry A^cs D^r To J. H. Field & C^o			
	For their remittance to Fish			
	Grinnell & C^o 8^m 17 1830		254 70	
186	W^m B Rotch & C^o			
	For 3/4 th		191 03	
187	W. T. Russell			
	For 1/4 th		63 67	254 70

151	E. Kempton A/c Dr to			
126	J. H. Field & Co^			
	For bal bills and advances on			
	Sundry Am^ts remitted J. H. & Co^			24 68

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void	D^o. R. Anthony Dr to			
	Abra^m Russell			
	For am^t his Ye Transfer'd			6 62

New Bedford. January 1831.

5	181	Expenses A/c Dr to		
5	187	Wm. F. Russell		
		For labour at Oil works by the		
		following men in Oct. Nov. & Dec.		
		Ishmael Pitts	72 50	
		John Gilbert	79 "	
		Charles Gilbert	39	
		Nathan Reed	67 50	
		Sn. Pain	113 33	
		Th. Sowle	100 "	
		Philip P. Bailey	67 50	538 83
5	155	Sundries Dr to Stock N. 70.		
5	108	Tho. Whitridge		
		For Invoice 100 Box's candles		
		sent him 18. Dec. 30 & Elisa Fy 20		
		3227 lbs		
		Sales Pr. Jany 26 net Proceeds due No. 12	809 15	
5	174	J. H. Bartlett		
		For 200 Box's candles 63 9 3/4 lbs		
		@ 24 & 3 mos. 4 Box's.	1584 38	2.393 53
5	178	Sundries Dr to Stock No 11		
5	184	E. Galloway Ha.		
		For invoice 11 casks Oil Sent		
		them Dec. 23. per Romeo & Capt.		
		Allen 1199 lbs Gau. . . .	857 21	
		Sales 11 casks per Jany 1831		
5	113	Fish Grinnell Ha.		
		For invoice 63 casks Oil Sent them		
		Dec. 3d per Ann Capt Hart —		
		7107 Gau. . . .		
		Jany March 23 Pr Sales net proceeds	4843 01	5.700 22

New Bedford January 1831.

181 Expense Acc Dr to
187 Wm T. Russell

Paid E. G. Ayer's bill thirty bbls	4 38.	
" Eli Hasbell " Guaging	40 08	44.46

---

193 Thomas Rotch Dr
187 W. T. Russell

6 Jan'y p. Rich'd Plummer ant his Commission on Ship Barclays Oil	118 82

---

174 I. H. Bartlet Dr to Sundry Acc
143 To Stock No Nine
For 50 boxes Spurm Candles made from taught prep Oil

1545/4 lbs @ 20 c.	309 05	
50 boxes @ 25 c.	12 50	321 55
178 To Stock No Eleven		
For 6 tierces Fall Oil		
556 gals. @ 73 c.		405 88
6 months Int from 6 Jan'y 1831		727 43

---

181 Expense Act Dr to Wm T. Russell
187 8 Jan'y p. for 13 empty bbls @ 4/ 866

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187 Wm T Russell Dr to. Stock No 11
178 To amt. charged. Workmen for Oil in Oct. Nov. & Dec. 1830 . . . 1875.

Sundry Acc. Dr to
172 James Arnold
181 Expense Ac. for 1 year Int on
$ 13.81929 . . . 829 14
125 Notes Payable
To our note dated
Wm 20 1829. renewed 13.81929 14,648 43

New Bedford January 1831.

f 172 James Arnold Dr to
f 125 Bills Payable.

To our joint note dated 11m° 1. 1830		9086 35	
" do " do 11 " 20 "		5859 34	14945 69

---

f 181 Expense A/c Dr to
f 187 Wm F. Russell

To Mark & Palmers bill		5 39	5 39
" Wharfage of Oil Grow works		27 73	33 12

Expense

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f 181 Expense A/c Dr to Wm F. Russell
f 187 To Interest on joint Note to
Gid° Randall for $4000 - 1 year
P° by W. R & Co - - - - - - 240 "

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f 181 Expense A/c Dr to
f 187 Wm F. Russell.
To Brownells bill blacksmithing 26 03

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f 190 Sundry A/c Dr to E. Dunbar & Co
f 181 Expense A/c
To their bill rec'd to C. 50 38
f 187 Wm F. Russell
To bal their a/c transferred 133 67 184 05

Expense Dr to Ichabod Clapp
To Cartage of Stock N° 10 to & from
Oil works 3034 bbls Less 1373 bbls
sold at the works - leaves 1661 bbls
or 209 tuns of Oil @ 50 c - - - 134 50
Less 250 boxs Candles sold at
the works - - - - - 2 "

void
on page
579

New Bedford Jan.y 1.st 1830.

187 Wm. J. Russell Dr to Cash a/c
176 To Bal.e Transferd 377 17

Sundry A/cs. Dr to.
113 Fish Grinnell & Co.
For Sales 200 boxes candles pr
Sloop Experiment Nov.r 12. 1830
Sales am.t 2m.o 6. 1831 . . . 156362

186 Wm. R Rotch & Co.
To 3/4 117272
187 Wm. J Russell
To 1/4 do. 39090 156362

Rec.d 1 Mo. 14. 1831 of Wm. J Rotch
his draft on S. C. Bunting Phila.a for Two
hundred & fifty dolls. & W R Rotch & Co. do for
Seven hundred & fifty dolls. on the same
for a/c. of Oil sold him belonging to
Thomas Rotch — R. B. Thurston
$1000.-
Am.t 21 Apr

---

193 Thomas Rotch Dr to Sundry A/cs
186 To W R Rotch & Co.
For their draft dated 1 Mo. 14 on
Sam.l C Bunting of Phila. payable
21 Apr 1831 for — — — 750 "
187 To W. J. Russell
For his draft same date & favor for 250 " 1000 "

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196 Fish Grinnell & Co. Dr to Stock 10
198 To Invoice 257 Boxes candles sent them
March 25 —

May 10 1831 Sales not yet made 230245

New Bedford Jan.y 1851.

	178	Sundries D.o Stock No 11.		
	47	Nehemiah Leonard		
12m23	1	To 30½ Gals Sum.r Oil @ 70¢.	21 35	
	165	To R Anthony		
"		To 4 Gals Sum.r Oil @ 75¢. . . .	3 "	
	189	Lydia Russell		
		To 2 Gals Sum.r Oil " 75¢. .	1 50	
	191	Cornelius Grinnell		
		To 2 Gals Sum.r Oil " 75¢. . .	1 50	
"	120	Sam.l Leonard		
		To 4 Gals Sum.r Oil @ "	3 00	
" 24	190	E. Dunbar & Co		
		To 4 Gals Sum.r Oil " 75¢. .	3 "	
	10	Elkanah Tallman		
24		To 1 Gal Sum.r Oil @ 75		
1m12		" 1 " do " 75	1 50	
12m24	148	Paul Cooper		
		To 2 Gals Sum.r Oil	1 50	
25	86	Ichabod Coffin		
		To 11 Gals Sum.r Oil @ 75¢ . . .	8 25	
30	194	David Sullings		
		To 29½ G.s Sum.r Oil @ 73¢.	21 53	
	47	Richard Williams		
		To 2 Gals Sum.r Oil @ 75¢.	1 50	
	135	Humphrey Russell		
		To 2 Gals Sum.r Oil . . .	1 50	
" 30	193	Ibam. Barker		
		To 69½ Gals Sum.r Oil @ 75¢.	52 12	
	152	Olive Crocker		
		To 28 Gals Oil @ 73¢ . .	20 44	
	150	James Arnold		
		To 82½ lbs Oil Soap @ 6¼¢.	4 95	
	187	Wm. F. Russell		
		To 2½ Gals Sum.r Oil @ 75¢	1 87	

1485 1

New Bedford Jan.y 1831.

Sundry's Dr to. Stock No 11.

C 178	Sundry's Dr to. Stock No 11.			
Mar 3 C 194	Capt. I. Dunbar			
	To 5 Gall.s Oil @ 75¢		3 75	
C 160	Joseph Rotch			
	To 5 Gall.s Oil @ 90¢		4 50	
C 191	Charles Grinnell			
	To 2 Gall.s Oil @ 75¢		1 50	
4 C 182	Potter & Allen			
	To 35 Gall.s Oil @ 73¢		25 55	
C 85	Wm. Howland			
	To 4 Gals Oil @ 75		3 00	
5 C 25	Jo.s Richardson			
	To 385/2 lbs Spermaceti @ 21¢		81 01	
C 47	Richard Williams			
	To 2 Gals Sim.s Oil @ 75¢		1 50	
C 191	Chas. Grinnell			
	To 10 Gall.s Oil @ 85¢		8 50	
C 187	Wm. T. Russell			
	To Oil retaild		45 74	175 05

Sundries Dr to. Stock No 10.

C 155	Sundries Dr to. Stock No 10.			
C 165	Jo.s R Anthony			
	To 2 Gall.s Oil @ 90¢		1 80	
C 191	Cornelius Grinnell			
	To 2 Gals Oil @ 90¢		1 80	
C 195	Chas. W Fleming			
	6 Gals Sim.s Oil @ 90¢		5 40	
C 187	Wm. T. Russell			
	To 1 Gall. Oil @		90	
C 189	Lydia Russell			
	To 1 Gall Oil		90	
C 172	James Arnold To 9 Gall @ 90¢		8 10	
C 165	J R Anthony 2 G. Oil @ 90		1 80	20 70
	Cash — bill			

New Bedford January 1831

181 Expense A/c Dr to Sundries
152 To Oliver Crocker
For 520 3/4 lbs Paper @ 9. 65 09.
178 " Stock No 11.
For 10 Gal Oil to R Tripp on a/c heading 7 50
187 " W. T Russell.
For bal Tripps bill 1.50
" " pd Chas Waller for labour 7.50 9 " 81 59

187 W T Russell Dr to Expense A/c
181 For amt rec for 50 lbs old Paper 1 "

181 Expense Act Dr to
31 Ichabod Clapp
For Cartage of Stock No 10. to & from
Oil works. whole Stock 3034 bbls
less pumped off & sold at Arnolds
works before carting 203 bbls leaves
2831 bbls - from 2831 bbls deduct
1170 bbls sold at the works - which
leaves 207 3/4 tons @ 50 c - - - 103 87
and 146 1/4 - " @ 25 c - - 36 56 140 43

181 Expense Act Dr to W. T. Russell
187 182 am't pd W G Howlands bill for hauling - 4 01

Sundries Dr to
Stock No 10
155
100 Henry Payson & Co
For invoice 212 tons sundries sent them Jan 6
1831 pr Sloop Gen Henry 424 lbs @ 6 lbs am't rec'd Jan 16 1831 } 1817 33
113 Fish Grinnell & Co
For 100 boxes do. sent them Jan 7. 19. 1831 pr Sloop
Erie 3112 lbs
March 21 Sales rec'd net proceeds 501 46 2.318 79

New Bedford Jan.y 1851

178 Sundries Dr to.
Stock No 11

196 Fish Grinnell & Co.
For Invoice 26 cask min.l Oil
Sent them Jan.y 3. 1851 Dr Stock
Expenses 2144 Gals . . . .
12 m 31 Rec.d Sales nett proceeds 1816 87

196 do. For invoice 57 cask
min.l Oil Sent them Jan.y 19. 1851
Dr Stock Exp.s 3059 1/2 Gals . .
10 m 4. Rec.d Sales nett proc.ds . . 2652 85 4469 72

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117 Sundries Dr to C. Hathaway & Co.
For Sales 11 cask Wint. Sent them
Dec.r 23. 1850. due July 18 1851. 857 21.

186 W. R Roach & Co. for 3/4 . . 642 91
187 Wm. T. Russell 1/4 . . . . 214 30 857 21

117 For sales 13 cask Sum.r Oil Sent
them. Nov.r 12 1850. net Proceeds
due July 2.nd 1851 714 24

186 Wm R Roach & Co 3/4 . . . . 535 68
187 W T Russell 1/4 . . . . 178 56 714 24

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181 Expenses A/c. Dr to. Ichabod Clapp
31 For his bill for chimney for Oil works. 49 43

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187 Wm. T Russell Dr to
Ichabod Clapp.
31 In bal his a/c transferred . 35 57

---

183 Sundry Accts. Dr to. Kimball Perry
181 Expenses A/c
For bbs 10
187 W T Russell
In bal of a/c 98 17 108 17

New Bedford Janʸ 1831.

187 W. T. Russell
39 Dr to Henry P. Willis
For bal his ac transferd . . . 304 72

---

109 Sundry a/cs Dr to Thos Whitwell
For sales 100 Doz candles sent him
Decr 31. 1830. due Janʸ 10. 1831. . 809 15
186 Wm R Rotch & Co for 3/4 . . . . 606 86.
187 Wm T Russell " 1/4 . . . . 202 29 809 15

Sundry A/cs Dr to
92 Gideon Howland
For Sales 50 Doz candles sent
him 20th Novr 1830 due 31 decr 1830 381 36
186 Wm R Rotch & Co for 3/4 . . . 286 02
187 W T Russell " 1/4 . . . 95 34 381 36

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181 Ex/Estr A/c Dr to
153 Oliver Crocker
For 1 Iron pot . . . . . 16 " "
" Bal his a/c of Sales for wicks 135 09 151 09.

---

153 Oliver Crocker Dr to
187 William T Russell
For bal of his a/c 366 99

---

187 W T Russell Dr to
64 William Knights
For bal on his Act 204 7

---

174 I. H. Bartlett Dr to Stock No Ten
153 For 70 boxes Sperm Candles made
from taught prep Sperm 2111 lbs
@ 20 ct 6 months credit from
31 Janʸ 1831 . . . . 422 20

New Bedford February 1831

181	Expense Act Dr To Sundry Acts				
29	To James Durfee Junr				
	For Ant his blacksmiths bill		35	81	
187	To W. T Russell				
	For Corey & Wards carpenters bill	~~14 77~~			
	For N Thurmans bill	14.77 1.35	16	12	51 93

44	Sundry A/c. Dr. to				
	Alfred Gibbs.				
181	Expense A/c. For empty bbls.		5	..	
187	W. T Russell " bal. of a/c		5463.		39 63

186	Sundry Acts Dr To Wm R Rotch & Co				
125	Bills Payable				
	For Ant our joint Note to Gideon				
	Randall dated 6 Dec 18 1829				
	pr by them		4000	"	
180	Expense Act				
	For 59 days interest on the				
	above Note		38 79	4038	79

181	Expense A/c. Dr to. Wm. T. Russell.				
187	May 20th 1830 186 pot ashes @	27.82			
	July 21. " 198 do	27.70			5552

181	Expense A/c Dr to Bennet Wilcox				
148	For amt his a/c of tin ware for Oil works				42 17

187	Wm T Russell Dr to Bennett Wilcox				
148	For bal of his a/c				21 21

181	Expense Act Dr To W. T Russell				
187	pr S. Knights for sealing Weights			"	75

New Bedford February 1831

Sundry Drs D.r to
Henry Payson & Co

100 For net proceeds 12 Casks Winter
Oil sent them 5 Oct 1830. as per
this sales dated 29 Jany 1831
due 28 Apr 1831 — 88079

186 W R Roteh & Co
For 3/4 ths — 66060

187 W. T. Russell
For 1/4 th — 22019 88079

---

187 W. T. Russell Dr to John Wardell
166 For Amt his Act transferred 7 Feby — 525

---

187 Wm T Russell Dr to Sundries
102 To Robt Spear for bal of his a/c — 15836
164 To Coombs Gunnell for do — 19165 35001

---

181 Expense a/c Dr to Wm T Russell
187 To Coombs & Gunnells bill barrells 490

---

187 William T Russell Dr to
181 Expense a/c
For reversion of entry page 505 of 22
Empty bbls of Coombs Gunnell ent.d twice 1375

---

160 Joseph Roteh Dr to
186 W R Roteh & Co
For this Amt transferred by
request of W R R & Co 2m.o 1831 — 445064

---

186 W. R. Roteh & Co Dr to Bank Elizabeth
84 For bal. transferred — 1139

New Bedford February 1831.

186	W. R. Rotch & Co. Dr. to Sundry acct.			
106	Brig Angus			
	For am.t transferred		837	
181	Expense Account			
	For 36½ bbls Champ Casks for			
	L. Barclay @ 90¢	£ 32.70		
	Coopering 354 tuns Oil rec.d			
	from them & W Rotch & Barclay			
	Angus @ 40¢ ₱ tun	141.60	174 30	182 67
181	Expense A/c Sute. Co.s R Rotch & Co.			
186	For 12½ pc. Duck @ £10.50			131 25
186	W. R. Rotch & Co. Dr. to Sundry acct.s			
136	Adventure to Goth.l			
	For N.t proceeds Sales 50 boxes Spermd. Candles			
	in Bremen & H & E. Delius. Sales			
	nett @ Rd 511.12 @ 75¢ ₱ Rd		390 87	
136	Adventure to Bremen N.o Two.			
	For N.t proceeds Sales 50 boxes Spermd.			
	by H & E Delius & Sales nett Rd 530.54			
	less Sundry charges	10.61		
	Rd 519.65 @ 75¢ ₱ Rix		389 91	
136	Adventure to Bremen N.o Three.			
	For N.t proceeds Sales 50 boxes Spermd.			
	Candles. nett Rd 475.70 @ 75¢		357 –	
188	Andrew Richmond & Co.			
	For am.t their Acct. transferred		708 05	1845 83
187	W. F. Russell Dr to Expense Acct			
181	For Coopering Ship Indus			
	Oil	44 75		
	For ditto Ship Braganza Oil	3 25	48	

New Bedford February 1831.

P 181 Expense Act D^r^ to W. T. Russell
P 187 For his services manufacturing
Stock no ten 104623 gals.
415 tuns - Manufac^d^ Joseph
Rickitsons Oil 77½ tuns -
making 492½ tuns @ $3½ 1723 75

P 178 Stock no Eleven D^r^ to Sundry Acc^ts^
For Oil receiv'd from Ship
Braganza ship'd by Capt
Wood from Fayal -
1195 gals Head matter
1653 - " Body
2848 gals @ 68c . . . 1963 64
P 186 To W. R Rotch & C^o^
For 3/4 ths 1472 73
P 187 To W. T. Russell
For 1/4 th 490 91 1963 64
Rec^d at Oil works 28 Sep^r^ 1830 -

P 181 Expense Act D^r^ to W. T Russell
P 187 p^d^ Capt R Gibbs for Oil bbls 19 88
10 Feby.

P 187 W^m^ T Russell Dr to Sundry Acc^ts^
P 185 Wm Delano
To am^t^ to^o^ f Capt Stitch on his a/c 150 ...
Void - Expense A/c.
For carriage of Braganzas Oil
from Fayal . . . . . 3 -

P 181 Expense Act D^r^ to W. T. Russell
P 187 p^d^ 14 Feby wharfage of Oil & candles
at Rupsis Pakus wharf - - - - 7 08
" " B Little for 6 cords wood 27 36
34 44

New Bedford February 1830.

181	Expense A/c Dr to Wm. T. Russell.			
187	Paid. Chas Grinnell Wharfage		25 10	
	" James Stewart for Do		34 92	
	" do do		20 40	
	" Dwight for Helen		55 70	
	" Coffin on a/c candle boxes		150 ..	286 12
	William T Russell Dr to Expense A/c			
187	William T Russell Dr to Sundries			
171	To Bills Receivable			
	For D A Fields draft		1500 ..	
12	To B T Williams			
	For am.t Rec.d of him on a/c		421 26.	1.921 26
147	Wm Coffin Dr to Expense A/c			
181	Paid him on a/c			150
186	W R Roth & Co Dr to W. T. Russell			
187	For balance due from W R to W R R & Co. transfered to equalize his 1/4 th with their 3/4 ths of Stock			3038 90
187	William T Russell Dr to Williams Eddy.			
175	For bal. his a/c transferred			46 87
186	W R Roth & Co Dr to W T Russell			
187	For am.t due W R R & Co. transferred to Equalize his 1/4 (of $1472.73 which was omitted to be posted) with W R R & Co's 3/4			368 18

New Bedford 1st February 1831.

171 Bills Receivable Dr to S. C Haskell
50 To his note dated Nov 18. 1830
6 mos. for 858 16

---

174 I. H Bartlett Dr to Expenses &c
181 To 1 mos. Extention on note for $1584.38
1/2 per ct. 7 92

---

171 Bills Receivable Dr to I H Bartlett.
174 To his note on 5 mos from Jany 5. 1831 1592 30
" do " 6 " do " 6 " 321 55
" do " 6 " do " 31 " 422 20
" do " 6 " do Jany 6 " 405 88 2741 93

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174 I H Bartlett Dr to Expenses &c.
181 To bal of Interest on his Yc 125 59

---

187 Wm T Russell Dr to I H. Bartlett
174 To bal of his Yc transferd . . 768 02

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186 W R Roteh & Co Dr To Bills Receivable
171 For the following Notes taken by them
I H Bartlett dated Jany 31. 1831. 6 mos 422 20
ditto " Jany 6. " 6 mos 321 55
ditto " Nov 26 1830 4 mos 2146 76
ditto " Jany 5 1831 5 mos 1592 30
Jas C Haskell " Nov 18. 1830. 4 mos 858 16 5340 97

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187 W. T Russell Dr To Bills Receivable
171 For the following Notes taken by him
I H Bartlett dated 11 mos 11. 1830 4 mos 675 34
ditto dated 1 mos 6. 1831 6 mos 405 88
Jas Rodman Jr " 10 mos 30. 1830 6 mos 717 50 1798 72

New Bedford Feby 1st 1831.

181	Expense A/c Dr to Joseph Rotch		
160	To bal. int. due him 1st March 1831		220 41
160	Joseph Rotch Old A/c Cr to New A/c		
	To bal. of Old a/c transfd to Cr of new. $4271.69 of bal. brot Dr from 1st March 1831		4492 10
160	Jos. Rotch Dr to William Russell		
187	To bal. his a/c transfd to		292 80
174	I. H. Bartlet Dr to Stock W. Ten		
155	For 30 boxes Sperm Candles 941/2 lbs @ 25 c $30 boxes @ 25 c		242 87
	4 months Cr from 22 Feby		
197	Bills Receivable Dr to I. H. Bartlet		
174	For his Note dated 22 Feby at 4 mos for 30 boxes Candles		243 87
181	Expense A/c Dr to		
187	Wm. Russell		
	Paid for 1446 @ 65 c.		9 10
187	William Russell Dr to Sundries		
159	To Agt. & Gibbs, Pr. bal his a/c	7130	
181	" Interest A/c Pr. do.	249	7379
197	Notes Receivable Dr to		
198	Stock 10		
	To Coggeshall Richmond & Fox's note @ 4 mo. from 5 March 1831		
	for 150 Dz's candles @ 25 c.		1231

New Bedford Feb.y 1831.

181 Expense A/c Dr to William T Russell

201 To Davis Chase his teaching 50

Postage chis F G Cos a/c 7 31

To E Hathaway Co.s bill

1 bbl pot ashes 31 62.

To Dyer & Richmonds bill 10 " "

To Chas W Morgans bill of

Cards paper - - - - - 63 19

" A Barker & Co.s bill wood 7 72

" Burden Howlands bill 4 lb. 5 86

" Bartlett Allens bill 93

" Alfred Leonards bill labour. 11 25.

" Am.s & Little for wood 9 30 147 69

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193 Thomas Roth Dr To Sundry A/cs

187 To W. T. Russell

To his draft on Thos Whitridge Baltimore dated 3 Mar 30 days from date for 250 "

186 To W R Roth & Co.

To their draft on T. Whitridge same date 4 time for 750 " 1000 "

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146 William Coffin Dr To

187 W. T. Russell

Cash p.d him 10 March - - - - - 100 "

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187 Wm T Russell Dr. to Bartlett & Allen

162 To am.t their Ge loans ending 18. 25 55.

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187 William T Russell Dr. to.

186 William R Roth & Co.

To their check for 1200 " "

New Bedford Feby 1831.

	178	Sundries Dr to Stock M Elbow.			
	192	James M Grinnell			
Jan 15th		For 1 Gal. Oil		.75	
Feby "		" 2 " do		1.50.	2.25.
	78	Abraham Russell			
		17 For 5 Gals Sum. Oil			3.75.
paid		William C Taber & Co.			
Jan 7. 19		For 2 Gals Oil	@ 75¢		
	191	Cornelius Grinnell			
" 19		For 2 G. Sum. Oil	@ 75¢	1.50	
Feb 22		" 2 " do do	" 75 "	1.50	3.00
Jan 22	120	Wm Leonard			
		For 4 Gals Sum. Oil	@ 75¢		3.00
	159	Archibal Mead			
		For 2 Gals Oil @ 75¢			1.50
	void	Alden Bradford void			
	170	William R Rotch			
		2 Gals Sum. Oil	@ 75¢		1.50
	146	William Coffin			
		1 Gal. Oil			.75.
	165	Joseph R Anthony			
		2 Gals Sum. Oil	@ 75.		2.25.
	189	Lydia Russell			
		2 Gals. Sum. Oil			1.50
	50	Elnath Tallman			
		1 Gall Oil			.75.
	187	William T Russell			
		5 Gals Oil @ 75¢		3.75	
		1 " " "		.90	4.65
	75	Job Eddy.			
		3 Gals Sum. Oil			2.25
	190	Elisha Dunbar & Co.			
		4 Gals Oil			3.00
	148	Bennett Wing			
		2 G. Sum. Oil			1.50 31.65

New Bedford February 1831.

	178	Sundries Dr to Stock Eleven		
	163	William Tallman		
		2 Gals Oil @ 75¢	150	
	186	William R Robeson & Co		
		32¼ lbs Sperm candles @ 26¢		
		+ Box 3	863	
	135	Humphrey Russell:		
		2 Gals Oil @	150	
	75	Sol Eddy		
		1 Gall Oil	75	
	166	Jn° Mandel		
		2 Gals Oil	150	
	187	~~Cash~~ Wm Russell Dr for Oil retail'd	46 45	6033
	187	William Russell Dr to Abm Barker & Co		
	153	To Am° Sperm Oil transferred		5947
	193	" " " " " Fo 193.		5212
				11159
	181	Ed Jones & Co Dr to Sundries		
	152	To Oliver Crocker		
Jan 29		To 493½ lbs Paper @ 9¢	6169	
		To William Russell		
	187	To am° paid for wood	3.56. 3	
		" 1 cask	75.	
		" am° paid for flags	1.75 606	
Feb 25	152	To Oliver Crocker		
		To 546¾ lbs Paper @ 9¢	68.34	
		" 29¼ " " " do	3.78 72 12	142 87
	174	J & C. Bartlett Dr to Stock No 11		
	178	To 197 Gals Sum° Oil (cash) @ 70¢		13790
	187	William Russell Dr to Stock Eleven		
	178	To am° Dr for Oil Sold		525

New Bedford February 1831

198	Sundries	D.r to Stock A/c		
190	Adam Bradford			
	2 Gall winter Oil @ 90 ct.		180	
	2 " " " " 11/9		180	3.60
189	Lydia Russell			
	1 Gall winter Oil		90	
	1 " " " 11/0		90	180
170	William R Rotch			
	7 Gall winter Oil @ 90 ct.		630	630
187	William Russell			
	2½ Galls winter Oil @ 90			225.
160	Joseph Rotch			
	6 Gall winter Oil @ 90 ct.		540	
	4 " " do " 90 "		360	900
191	Cornelius Grinnell			
	2 Galls winter Oil @ 90 ct			180
165	Joseph R Anthony			
	4 Galls 2d 2 S. Oil @ 90 ct			360
195	Wm C Thurmond			
	4 Gall winter Oil @ 90 ct.			360
161	Wm Russell for am.t rec.d for			
157	Oil retail'd			180
				55 75

198	Sundries D.r to Stock A/c			
196	Fish Grinnell & Co.a			
	To Invoice 100 boxes candles sent them 21 Feby per Halcyon			
	12 month Sales rec.d Net proceeds		8530	
100	H. Paydon & Co.a			
	To Invoice 64 boxes candles sent them 9 March per Wm.			
	Caroline			
	Net proceeds Sales rec.d		1372	2225 28

New Bedford February 1831

	100	Henry Payson Hq. Dr to Stock No. 11		
	179	To Invoice 16 casks wine Oil sent them 2d. March 1831 for Caroline		
		Aug. 30 & Co Sales nett proceeds due 1st Oct 1831		107042
	196	Sundries Dr to Fish Gimnell & Co		
		To Sales 100 Boxes candles sent them 21 Febry. rec. 12 march	85207	
	186	William R Roach Hq. 2/4	63980	
	187	William T Russell 1/4	21327	85207
	179	Stock No. 11 Dr to William T Russell		
	187	To 3347 Gallons Sperm Oil from Ship Emerald & Co Boxes.		
		Cargoes @ 69¢		230943
		William T Russell		
		Stock No. 11 Dr to		
	125	Sundry Acc. Dr to Bills Payable		
	179	Stock & Co. 11		
		To our note to Wm. Bankes for 6037 Gals Sperm oil of the Crane Surry cargo @ 68¢ 4 mo. from 9 March		410516
	181	Expenses A/c		
		To 4 mo. C. on the above	8415	418931
		William T Russell Dr to Bills Receivable		
		To C.R. Ross's note taken by him	1231....	
		" I. H. Bartlett note do	24287	147387

Void

New Bedford March 1831

— Sundry Acts Dr to Bills Payable

— 197 Sundrys Dr to Notes Receivable
— 187 William J Russell
To C Rotch note dis[c]. 1231..
— 181 Sp Expense a/c for In.s dis[c] 2339 120 61
— 187 " " do for J A Bartlett's do 24287
— 181 " Expense for dis[c] 413 238 74
1.446 35

— 24 Jo[s] Richardson Dr to Sundries
— 199 To Expense A/c
To 8½ lbs mch yarn @ 60¢ 510
To do for 128 lbs paper @ 9[d] 16 21 10
— 146 " W[m] Coffin @
To 98 bolts @ 25¢ 2450
4560

— 116 Sundry A/c[s] Dr to Profit & Loss
— 128 Stock N[o] Six
To bal[ce] transf[d] 4044 09
— 143 Stock N[o] Nine
To bal[ce] transf[d] 321 55 4.365 64

— 187 William J Russell Dr to
Joseph Richardson
— 195 To bal[ce] his a/c transf[d] 5 66

— 189 Joseph Grinnell Dr to Stock N[o] Ten
— 198 To 800 lbs refined Spermaceti
@ 23¢ 184 "
Delivered 19 March being balance
of 3000 lbs sold him 26 Nov. 1830
@ 4 months Cr

New Bedford March 1831

✓ 196	Sundry Acc.t Dr. to Fish Grinnell & Co			
	For Sales 100 Boxes Spm Candles			
	Sent them Jany. 1831. per Sloop Erie			
	due 3 mo. 17. 1831		307.46	
✓ 187	William J. Russell 1/4		125 37	
✓ 186	William R Rotch & Co. 3/4		376 09	501 46
✓ 113	Sundries Dr. to Fish Grinnell & Co			
	For Sales 63 casks Sam Oil sent			
	them per Ann Dec. 2. 1831			
	due 5 mo. 29. 1821		484 301	
✓ 186	W. R Rotch & Co. 3/4		363 226	
✓ 187	W J Russell 1/4		121 075	484 201
✓ 199	Exps. & Ins. A/c Dr. to Chas. Grinnell			
✓ 191	For 182 lbs @ 62½ ₵			113 75
✓ 191	Chas. Grinnell Dr. to William J. Russell.			
✓ 187	For Amt. paid him bal. his a/c			63 32
✓ 187	William J. Russell Dr. to Jos Eddy			
✓ 75	For bal. his a/c transferd 20th			41 62
✓ 75				
✓ 199	Exps. & Ins. A/c Dr. to William J. Russell			
✓ 187	For postage bill from Oct. 1830 to			
7	24 March 1831			23 69
✓ 179	Sundries Dr. to Stock No. 11			
✓ 186	William R Rotch & Co. 31			
	For 53½ Gall.s Sam Oil @ 70 ₵		37 45	
✓ 141	O. Thornton & Son			
	3 mo. 31 For 36 Gall.s Sam Oil @ 70 ₵		25.20	62 65
✓ 186	William R Rotch Dr. to Stock No. Ten			
✓ 198	For 1 box Candles 32 lbs @ 30 ₵ box 25 ₵			9 85
	sent to New York			

New Bedford April 4 1831

	111	Sundry Accts D^o^ to Griffin Barney.		
	199	Expense A/c		
		For his bill against works	4..	
	187	William T Russell		
		For cash rec^d^ for bal: his a/c	9 50	13 50
	187	William T Russell		
		D^r^ to Sundries.		
	158	To Archibald Hands		
		For bal: his a/c transferd	7 50	
	16	" Billings Gray		
		For do	3 02	10 52
	199	Expense A/c D^r^ To		
	146	William Coffin		
		For making 2695 Candles		
		Boxes for Stock No 10 225		6 73 75
		The last Invoice of Stock No 10		
		is 257 boxes sent Fish Grinnell &		
		25 March 1831.		
		William Coffin D^r^ to William T Russell		
		For		
	146	William Coffin Dr to Sundries		
	199	To Expense A/c		
		For bal: Inv^t^ on his a/c	16 03	
	187	" William T Russell		
		For check for bal: his a/c	282 67	298 70
	157	William White D^r^ to W^m^ T Russell		
	187	For bal: his a/c lod him		165 90

New Bedford April 1831

✓	100	Sundry Acct Dr to H Payson & Co		
		For Sales 164 Boxes candles sent them 9 March: net proceeds	137221	
✓	186	William R Rotch & Co 3/4	102916	
✓	187	William J Russell 1/4	34305	137221
		For Sales 212 Boxes candles sent them Jany 6. 1831. net Proceeds	181733	
✓	186	William R R & Co 3/4	136300	
✓	187	William J Russell 1/4	45433	181733

✓	187	William J Russell Dr to		
✓	185	Warren Delano Jr		
		For draft him at 5 ds Sight for date 2 Apr		40000

✓	191	Expense A/c Dr to Philip Read		
✓	184	For his bill of pine wood		12230

		William J Russell Dr to		
		Stock No 11.		

✓	191	Expense A/c Dr to Sundries		
✓	187	To William J Russell		
		for Am[t] paid workmen at works 1 quarter ending 31 March	45268	
✓	179	To Stock No 11		
		For Oil retailed to workmen	1012	46280

✓	184	Philip Read Dr to		
✓	187	William J Russell		
		For check for bal[ce] A/c		2230

✓	187	William J Russell Dr to Joseph Grinnell		
✓	189	For his check A/c. for bal[ce] his A/c		72305

New Bedford April 1831.

✓ . 199	Expense A/c Do to Sundries		
✓ . 201	To William T Russell		
	For bal. in Cash Pd him		107 64
✓ . 179	" Stock No. 11.		
	For Oil had by him		3 00
			110 64

✓ . 201	William T Russell Dr to Sam[l] Leonard.		
✓ " 120	For bal. his a/c transferd A/pr. 13. 1831.		121 94

✓ . 179	Sundries Dr to Stock No 11.		
✓ . 196	Fish Grinnell & Co		
	For Invoice 134 Bbls candles		
	Sent them A/pr 11 pr Sloop Ann Rec[d] Sales to May. 20 pr ✓		1217 07
✓ . 83	Sam[l] C Bunting		
	For Invoice 25 casks Strained		
	Oil Sent him 14 A/pr 12 pr Sch[r]		
	Regulator —		
	July 11 Nr Sales nett proceeds am 9/25	11 5070	2867 77

✓ . 68	Thomas Rivard Dr to Expense A/c.		
✓ . 199	For 98 bbls 29 Gals 2[d] hand cask @ 1.		
	pr 14 4 mo[s] from		9863

✓ . 174	J C Bartlett Dr to Stock No 11.		
✓ . 179	For 54 Casks Strained Oil 2276 Gals 70 ¢.		1593 20

✓ . 197	Notes Receivable Dr to J C Bartlett.		
✓ . 174	For his note @ 6 mo[s] for the above		
	Oil) dated A/pr 1. 1831.		1593 20

✓ . 199	Expense A/c Dr to		
✓ . 157	William White Jun & Co		
	For 53 lbs Candle wick 50 cts		26 50
	rec[d] 15 Apr		

New Bedford April 1831

v. 196 Fish Grinnell & Co Dr to Stock No 71.
v. 179 For Invoice 8 of Doz Candles Sent
them 18 April 1831. Per Sloop Haven
17 May 1831. Net Sales in Proceeds . . 735 03

v. 174 P. H. Bartlett Dr to Stock No Eleven
v. 179 For 8 Hhds Strained Oil containing
1126 gals 70 ds 786 10
6 months Cr from 19 Apr

v. 201 William J Russell Dr to
v. 185 Warren Delano Junr
For this amt he pd Fish Grinnell & Co
4 mo 5 . . . . . 500 .
For ditto pd 4 mo 13 . . . . . 428 12 928 12

v. 37 Sh Barclay Dr to Stock No 11.
v. 179 For 10 Boxes Sperm candles 323 lbs @ 28 ¢ 90 44
16 Boxes @ 25 ¢ 2 50 93 15

v. 199 Expense Act Dr to W. J. Russell
v. 201 For 14 Oil Casks of Sam & 13 unting . . 17 "

v. 197 Notes Receivable Dr to P H Bartlett
v. 174 For his note @ 6 mo from 19 April for
the above bill Oil 786 10

v. 170 William H Rotch Dr to Stock 11
v. 179 For 188 37 Gals Winter Oil @ 85 ¢. 31 45
" 21 Boxes 65 lbs Sperm candles @ 28 ¢ 12 Boxes 18 70 50 15

v. 199 Expense Acc Dr to William J Russell
v. 201 For Clean Clocks bill & Rafn 270 [illegible]
Cr Acc 8 90 261 90

New Bedford April 1831.

201 William T Russell Dr. to Taylor & Gifford
90 For bal his a/c transferd 25th. 52 77

199 Expense Act Dr To W. T. Russell
201 27 Apr for 5 B Howlands for bbls 5 86 Vow

172 Sundry Accts Dr. to William Dean & Co.
For Sales 25 casks Strained Oil sent them
Oct. 1831. net Proceeds - acct 5 mo 32 114 97
186 William R Roch & Co 3/4. 86 48
201 William T Russell 1/4 28 49 114 97

199 Expense A/c Dr. to William T Russell
201 For amt. paid Droot boting candles - 25 97.
For " " Hoffin for bungs. 16 03.
42 00

197 Bills Receivable Dr To Stock No 11.
179 For Oil sold Charles W Morgan
For his Note dated 4 mo 15
at 6 months, for - - - - - 2296 "
for Sum Oil sold him -

Ship Barclay. Dr. to Sundry A/cs.
To Stock No 11.
For 11 Bbls 356 lbs candles @ 28 ¢ 100 -
" " 11 " @ 25 ¢ - 2 75 102 75.
To Expense a/c.
For 103 lbs 1/2 G. 2nd cask @ 6/- 10 32 4
" " 346 lbs Oil soap @ 4¢ 13 84 117 08
219 83

Void

186 W. R Roch & Co Dr To Bills Receivable
197 For the following Notes taken by them
- Chas W Morgan dated 4 mo 15 at 6 ms - 2296 "
- J. H Bartlet 4 mo 15 6 ms 1593 20
3 8 89 20

New Bedford May 1831.

✓. 37 Ship. Barclay. D.r to. Sundries
✓. 179 To. Stock N.o 11.

	For 10 Gals Sum.r Oil @ 75¢	7 50	
	" do " 32½ lbs candles @ 28¢ : 9 24	9 35	16 85
✓. 199	To Exp.se A/c.		
	For 103 lbs. 7½ @ 2.nd Hand casks		
	@ 100	103 24	
	" do " 346 lbs Oil Casks @ 4¢	13 84	117 08
			133 93

✓. 196 Sundry Acc.t D.r to. Fish Grinnell & Co.
For Sales 134 Bbls candles sent them. A/c.t 11.
net proceeds — — — 121 07.

✓. 201	William T. Russell for ¼	30 27.	
✓. 186	W. R. Roach & Co. — ¾	912 80	121 07
	do For Sales 257 Bbls candles sent them.		
	25 March. net proceeds — — — —	2302 43.	
✓. 186	William R. Roach & Co. ¾	1726 82	
✓. 201	William T. Russell. ¼	575 61	2302 43

✓. 201 William T. Russell D.r to J. F. Haskins
✓. 119 For bal. his a/c transferd — — 48 81.
✓. 199 Exp.se A/c. for int. . . . . 1 95. 50 76.

✓. 160 Joseph Roach D.r to W. T. Russell
✓. 201 p.r Shin 14 May on a/c — — — — — 300 "

Rec.d of W. R. Roach & Co. & W. T. Russell three hundred dollars on a/c
New Bedford 14 May 1831 for. Roach & Co
pro R. C. Plummer

✓. 199 Expense A/c D.r to Wm White Junr & Co.
✓. 157 For 25 lbs candle wick @ 50c — — — 125 50
Rec.d 13 May —

602

New Bedford May 1831.

Sundry Acts Dr to Fish Grinnell & Co

196 For net proceeds 80 boxes Sperm
Candles sent them 18 Apr per Sloop
Helen as per their Sales dated
5 mo 13. 1831 - due 7 mo 26 - - - 735 03

186 W. R Rotch & Co
For 3/4 ths - - - - - - 551 27

201 W. J. Russell
For 1/4 th - - - - - - 183 76 735 03

---

196 Fish Grinnell & Co Dr to Story & Eleven

179 For Invoice 160 boxes Sperm
Candles sent them 25 Apr per
Sloop Rodman 31522/2 lbs
8 mo 27 Pr Cent Sales due 7 mo 4. 1831 860 89

196 For Invoice 144 boxes Sperm
Candles sent them 3 May per
Sloop Experiment 45977/2 lbs
10 mo 4 Pr Cent Sales with proceeds due 9 mo 15 1371 83 2132 42

---

160 Joseph Rotch Dr to W. J. Russell

201 pd him 17 May on act - - - 600 "
Rec of W. R Rotch & Co W. J. Russell six
hundred dollars on act - Jos Rotch
New Bedford 17 May 1831 - pr R & Plummer

---

188 Crocker Richmond & Co Dr to
178 William R Rotch & Co,

186 For error in entry. pr. 584. made by J. R. & - 70 -

---

199 Exp Sundr A/c Dr to W. J Russell

201 For am. W Eddy's bill Barrells - May 25. 18 48.
" Thermometer " - 5 " "
2. 348

New Bedford May 1831

v. 179 Sundries D.r to Stock Eleven.

v. 83 Sam.l C Bunting

For invoice 12 casks winter Oil Shipped him 21 May. per Regulator @ 34 Gals — 406 34.

v. 108 Thos. Whitridge for invoice 162 132 lbs candles Sent him 25 May per Caroline

June 15 Sales rec.d net proceeds per Dr. 9 pr 1831 1527 14.

v. 100 A Play Son & Co. for invoice 162 132 lbs candles Sent him 25 May per Caroline @ 9 pr & rec.d Sales net proceeds 1521 45. 345 493

---

v. 199 Expenses A/c D.r to W Russell

v. 201 For D Kimball's bill empty bbls 30 5 00

---

v. 90 David C Greene & Co. D.r to Expenses A/c.

v. 199 For 714 bbls 20 Gals 2nd hand Casks @ $1. 714 64.

---

v. 201 W.m Russell D.r to Bills Receivable

v. 197 For S H Bartlett's note @ 6 Mo from Apr. 19. 786 10

---

v. 160 Joseph Roth D.r to W. J. Russell

v. 201 per him 4 Inst on Act. 650.

Rec.d of W R Roth & W. J. Russell Six hundred & fifty dollars on Act New Bedford 4 June 1831 Jos. Roth

per R. C. Plummer

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v 174 S H Bartlett D.r to Stock No 11.

v. 179 For 21 Casks 624 wine Gals Sperm Oil @ 65 ¢ Inst. 8.th 4 Mo 405 60

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v. 199 Expenses A/c D.r to W Russell

v. 201 For amt pd for 15 bbls 1 50

New Bedford June 1831

√ 201	William J Russell	D.r to	Stock N.o 11	
√ 179	For a/c on Cutler & Perkins at sight			
	June 9. for 2066 Oil sold them			416 13

√ 192	Abraham Barker & Co.s			
√ 179	D.r to	Stock N.o Eleven		
	For 5 bbls Sum.r Oil			
	149 1/2 gals @ 68 c. 4 m.s			101 66
	delivd 26 May			

√ 108	Sundry Acc.s	D.r to	Tho.s C Whitridge	
	For Sales 162 Boxes Spun Candles dat 12th 12. 1827 14			
√ 186	Wm R Rotch & Co. 3/4		1145 35	
√ 201	Wm J Russell 1/4		381 79	1527 14

√ 197	Notes & Receivable	D.r to	D & G Grant & Co	
√ 90	For their note @ 4 mo.s from 17 May for			
	100 2.nd hand casks			714 64

18th.

√ 199	Off.r Sales a/c	D.r to	Wm J Russell	
√ 201	For E Hathaway & Co. his potash			27 24

√ 149	Barker & Briggs D.r	to	Stock Eleven	
√ 179	A/c 28.	For 30 Gals Oil @ 72 ¢		21 60

√ 201	William J Russell	D.r to	Barker & Briggs.	
√ 149	For Am.t his a/c transfer d		1 0	65 53

√ 199	Off.r Sales A/c	D.r to	W J Russell	
√ 201	For Barker & Briggs his Paid			26 78

√ 183				
Jun.e 29	Charles R Pearce	D.r to	Stock # 11	
√ 179	For 61 Boxes 31 01 lbs Spun candles @ 28		868 28	
	" 2 "	" Cake @ 27	16 67	884 95

New Bedford July 1831.

v. 199	Expense A/c	Dr to	Sundries	
v. 160	To Joseph Rotch	For ba^{ce} in his acct		
	7 July. in A/c		77 14	
v. 193	To Thomas Rotch	for do	94 24	171 38
v. 186	Sundries	Dr to	W R Rotch & Co	
v. 160	Joseph Rotch	For ba^{ce} his a/c hans-		
	frd. 2 July 7 1831		271 44	
v. ~~193~~	Thomas Rotch	For do	220 89	492 33
v. 172	James Arnold	Dr to	W^{m} R Rotch & Co	
v. 186	For this am^{t} hans for ad to this a/c			800 —
v. 199	Expense A/c	Dr to	Sundries	
v. 201	To William J Russell			
	For am^{t} p^{d} workmen 19 ending			
	June 30. 1831.		481 36	
v. 179	To Stock A/c 11. For Oil to workmen		10 51	492 07
	Expense A/c	Dr to	W J Russell.	
v. 201	Sundry A/c.	Dr to	W J Russell	
v. 199	Expense A/c	For the following bills p^{d} by him		
	J Jones & Co.		228 87	
	C R & Son:		7 08	
	For Insurance on Cries cargo		16 —	
	" am^{t} p^{d} for bills		12	63 95
v. 179	Stock A/c 11.			
	For 1764 G Sperm Oil 66 d. p^{d} bill of			
	Jo. Grinnell 3 m^{o} 8. 1831.			
	The entry was omitted at the time			1199 52
				1263 47
v. 201	W J Russell	Dr to	Stock 11	
v. 178	For oil sold H Kinney			6 —

New Bedford July 1st 1831.

✓ 174 S & C Barker Dr to Stock No 11.
✓ 179 June 20. For 22 casks Sperm & Oil @ 65.
682½ nett Gals . . 443 62
" July 11 11 casks 314½ G.O 65¢ 204 42 648 04

✓ 201 Sundry A/cs Dr to W J Russell
✓ 125 Bills Payable for A Barker's note h'd by
him 12 July 1831 . . 4189 31
✓ 199 Expense A/c for Chas Grinnell's bill . . 198 25 4.387 56

✓ 201 William J Russell Dr to Expense A/c
✓ 199 For bal. of in's in settlmt 13 July 1831. 3 90

✓ 199 Expense A/c Dr to W R Rotch & Co.
✓ 186 For bal. of in's in their favour in
Settlmt 13 July 1831. 32 79

✓ 201 W J Russell Dr to Wm R Rotch & Co.
✓ 186 For Bal. due from W R R & Co to W J R
transfd to equalize their A/c
July 12. 1831 . . . 986 24

13th "

✓ 201 Wm J Russell Dr to Wm Pratt & Co.
✓ 192 For Am't rec'd being ballance their A/c 74 45

✓ 199 Expense A/c Dr to W J Russell
✓ 201 For Am't J C Haskell's bill ballanced
h'd by him 12th. 66 27

✓ 160 Joseph Rotch Dr to Stock 11
✓ 179 For 56 Boxes 1804¼ lbs candles @ 28¢ 505 19
56 Do . . . @ 25¢ 14 519 19

New Bedford July 14 1831

✓ 83	Sundry Acts. Dr. to S. C. Bunting.			
	For Sales 25 casks Sum. Oil nett proceeds due 9/26 1831.		16507 0	
✓ 186	W. R. Rotch & Co 3/4		12380 2	
✓ 201	Wm. J. Russell 1/4		4126 8	16507 0
✓ 199	Expense Acc Dr. to Wm. J. Russell			
✓ 201	For Coggeshall & Russells bill bbls		26 " "	
	" Postage bill " 14th		13 93	39 93
✓ 179	Sundries Dr. to Stock No 11.			
✓ 193	A. Barker & Co. for 116 bbls 592 Gals Sum. Oil @ 68¢ 4 Mos.		402 56	
✓ 90	David R. Greene & Co. for 116 bbls 569 Gals @ 68¢ 4 Mos.		386 92	789 48
	18th			
✓ 201	William J. Russell Dr. to Notes Receivable			
✓ 197	For David R. Greene's note dated 20 Sept. 1831.		714 64	
	19th			
✓ 197	Bills Receivable Dr. to Sundries			
✓ 90	To David R. Greene & Co. for their note 4 Mos. from 14 July 1831.			386 92
193	To A. Barker & Co. for their note 4 Mos. from same date.		" "	" "
✓ 199	Expense Acc Dr. to W. J. Russell			
✓ 201	For bal. Chas. Rotch & Co's bill			6 "
	21			
✓ 179	Sundry Accts Dr. to Stock 11.			
✓ 202	Sam. W. Hawes for 3130 Gals Wint. Oil @ 80¢ 4 Mos. from 18th		2504 00	
✓ 170	Wm. R. Rotch for 5 bbls Oil delivd P. Clark 153 1/2 @ 70¢		107 45	2611 45

New Bedford July. 1831

193 Sundry a/c. D.o to. Wm. Barker Ho.

201 William P. Russell

For Am.t & c. of them.

for 16 bbls Sum.r Oil sold 19 July. 394 57.

199 Expend.r a/c

Ins dis.c made for cash 8 05 402 52

25.

197 Bills Receivable D.o to Sam.l W Hawes

202 For his note of four mos. for 16 bbls Oil

purchas.d 18th July. 1831. . . . . 250 04

179 Sundry a/c. D.o to Stock No 11.

170 2/10 W R Roch 7 Sum.r Oil @ 90¢ 6 30

" 5/8 D.o 6 " D.o " " 5 40 11 70

172 2/10 James Arnold 8 G. Wint Oil @ 90¢ 7 20

" 3/15 D.o 3 " S. " @ 75 2 25 9 45

119 3/19 Benj Russell 8 G. Sum.r Oil @ 75¢ 6 00 6 "

191 " Cornelius Grinnell 1 G. W Oil 90

" " D.o ~ 2 " S " D.o @ 75 1 50 2 40

189 3/22 Lydia Russell 1 G. W Oil 90

" " D.o 1 " D.o 90 1 80

68 3/28 Thomas Rodman 5 G. S. Oil @ 75 3 75

" D.o " 2 " W. " " 90 1 80 5 55

190 E Dunbar Ho 4 G. Sum.r Oil @ 75¢ ~ ~ 3 00

163 3/31 William Tallman. ~ ~

" 10 G. Sum.r Oil @ 75¢. ~ ~ 7 50

185 Jos. H Anthony 1 lb Candles 20

D.o 2 G. W Oil @ 90¢ 1 80

D.o 4 " S. " 75 " 3 00

" 2 " W " 90 " 1 80 6 90

201 William P. Russell 1 G. W. Oil 90

5/9 " 5 G. Sum.r Oil @ 75¢ 3 75

" 1 " Wint D.o 90 5 55

176 William Gordon 1/2 G. S Oil 38 38.

60 23

New Bedford July 25th 1831

✓ 178	Sundries	Dr to	Stock	No 11	
✓ 29	James Durfee Jr				
	3/32	31 Gals Sum. Oil @ 68¢			21 08
✓ 166	Russell Booth	1/2 2 G. S Oil @ 75¢		1 50	
✓ 180	Joseph Rotch	1/2 5 G. S Oil @ 75		3 75	
	"	1/2 D°.	5 " D° " 75 "	3 75	
	"	6/23 "	5 " D° " 75	3 75	11 25
✓ 176	Eben Clark	3/4 3 " D° " 75			2 25
✓ 191	Charles Grinnell	2 " D° " 75			1 50
✓ 67	Peter Perry	1 " " "			75
✓ 191	Cornelius Grinnell	1 " @ Oil			90
✓ 183	L Macomber & Son	3/16 34 G. S. Oil @ 70¢			23 80
✓ 202	Isbry Hicketson	" 30 " D° " 70		21 "	" "
	D°	3/23 31/2 " " 70		22 05	43 05
✓ 163	Butler & Allen	4/23 31 G. S Oil @ 72¢			22 32
✓ 176	Billings Cary	4 " D° " 75			3 00
✓ 176	Wm Gordon	1/2 " " " 75			38
✓ 177	Coombs & Grinnell	3/16 34 G. S Oil " 70¢			23 80
✓ 146	Wm Coffin	3/4 30 G. D° @ 70			21 "
✓ 120	Saml Leonard	3/5 29 1/2 G. W Oil @ 90¢			26 55
✓ 195	Joseph Hickeson	" 14 G. S. D° " 72			10 08
✓ 31	Ichabod Clapp	3/16 64 1/2 G. Sperm Oil @ 65¢			41 92
✓ 183	L Macomber & Son	3/16 33 G. S. Oil @ 70			23 10
✓ 159	Archbal Ward	2 G D° " 75			1 50
✓ 160	Joseph Rotch	1/16 62 1/2 " D° " 70			43 75
✓ 163	Wm Jaman	4 1/2 G. @ D° 75			3 35
✓ 177	Joseph Tillinghast	5 " " " 75¢			3 75
✓ 193	Abm Barker	16° 7/25 149/2 do @ 68¢			101 66
					429 74
✓ 178	Stock No 11	Dr to	Stock	No 10	
✓ 178	To 23 lbs Sperm @ 26¢			5 98	
	" 39 1/4 " D° " 27			10 60	
	" 110 " D° water casks @ 20			22 00	38 58

New Bedford July 25. 1831.

199 Expense a/c D.r to Oliver Crocker
152 3/28 For 515½ lbs paper @ 9¢ 64 44

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199 Sundries D.r to Expense a/c
190 E. Dunbar & Co 100 lbs Oil Soap @ 5¢ 5.00 5 00
172 James Arnold 24 " pot ashes @ 8¢ 1 92
202 Otis Russell 349 lbs Soap " 4¢ 13 96
90 David Coffin 318 " Do. " 4 12 72
202 Joby & Richardson 3/31 340 " " 4 13 60
" " Do. 258 " " 4 10 32 23 92
184 Benj Chingary & Son 16 " " 6 96
185 David Pierce 141 " " 4 5 64
190 E. Dunbar & Co. 169 " 4 6 76
70 88

---

199 Expense a/c D.r to David C. Grant & Co.
90 For his bill bbls 50 00

---

201 David C Grant & Co D.r to W T Russell
90 For Am.t p'd them for them a/c 26 54

26.

199 Expense a/c D.r to W T Russell
201 For Am.t p'd J H Bartlett for wood 11 28

---

199 Expense a/c D.r to W T Russell
201 For cash paid for bill 50

---

178 Stock No 11 D.r to Charles R Prince.
183 For 242 lbs old Sperm candles @ 25¢ 60 50
" 1 bx 30 lbs candles Short in bx
Sent him @ 28¢ 8 65
69 15

28.

177 Coombs & Grinnell D.r to Stock 11
179 For 15 casks 647 ℔s Sperm & Oil
@ 70¢ 4 mo. 453 25

New Bedford July 28th 1831

197 Bills Receivable Dr. to Coombs & Grinnell
177 For their note for bill Oil of 24 inst
4 Mo from 24 July. 453.25

30

201 William F. Russell Dr. to Ex Expenses &c
199 For amt retained from money in his hands
belonging to Mr. Rawson — for Oil sold by him
with an intent to defraud . . . 150 00

174 S. H. Bartlett Dr. to Stock 11.
178 For 17 bbls sack'd tonight Sperm Oil
4761/2 G. @ 63¢ 4 Mos 1 319 72

203 John Coggeshall Dr. Dr. to Ex Expenses &c.
199 For 69 7/8 bbls 6/2 G. 2nd hand cash @ $1
per bbl 4 Mos from 697 21

199 Expenses &c Dr. to Sundries
85 To Wm Howland for 6 bbls @ 3/ . . 3 00
170 " Wm R Roach " 7/ " 3/ . 3 67 6 67

August 4. 1831.

108 Thos Whitridge Dr. to Stock Eleven
178 For invoice 200 Boxes candles sent
him 4 Aug per C Tyson . . . . .
25 Cr Rebt Sales net proceeds . . . 1857 "

5th.

183 Chas C Peace Dr. to Stock Eleven
178 For Invoice 18 Boxes Sperm candles weigh
517 3/4 lbs @ 27¢ 139 79
146 To Wm Coffin for 18 Boxes @ 1/— 13 " 152 79

5.

201 Wm F Russell Dr. to Andrew Robeson
189 For his check for bal his Ex Acct July 27 79 80

New Bedford August 1831.

10th August sold Cutter & Perkins of Boston
2066 Winter Oil at 95 C. to be delivered
1st of October - payment cash at that time -

---

201 Wm J Russell Dr to Elizabeth Perry.
67 For bal his Ac transferred . . . 7 50

12

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201 William J Russell Dr to Chas H Peace
183 For draft on him on 4 Mos from
July 4. 1831. and Nov. 7. 1831. 958 39

---

197 Bills Receivable Dr to J H. Bartlett.
174 For his note @ 4 mos. from June 8 405 60
" " " " " " 25th 648 04
" " " " " July. 30 309 72 1.363 36

17

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199 Expense Ac Dr to Wm J Russell
201 For E Hathaway & Co's bill for
ashes and Ac'g . . . 52 76

"

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174 J H Bartlett Dr to Stock 11
179 For 2666 724 ½ G. light pressed Oil @ 65 ¢. 470 92

---

177 Bills Receivable Dr to J H Bartlett.
174 For his note for the above bal of one
04 Mos from 17. inst. 470 92

25.

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201 Wm J Russell Dr to Sundries
67 To William J Hawes for bal his Ac 19 25
199 " Expense Ac for in'. . . 47 19 72

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158 Sam'l J. Rose Dr to Stock 11
179 For 156 Boxes candles @ 28 ¢ . . . 1384 04
156 Boxes @ 25. 39 1.423 04

New Bedford 8mo 26. 1831

✓ 196 Sundry Acts Dr. to Josh Grinnell 1/6
For Sales for Boxes Candles &c.
7 Mo. 4. 1831. 86089
✓ 201 W T Russell 1/4 21522
✓ 186 W R Roach 1/6 3/4 . . . 64567 86089

✓ 183 Charles R Pearce Dr to Rocks Extra
✓ 179 For omission in charge of Boxes
in a bx of candles Shipd him June 19
100 Boxes @ 25¢ 25 00

30th

✓ 197 Notes Receivable Dr to Jno Coggs shall &c.
✓ 203 For his note dated July 1. 1831. on 4 mos.
on a/c bill d d cash from works . . 697 21

" "

✓ 180 Sundrys Dr. to H Payson 1/6
For Sales 16 cask wine Oil Sung them
July 1831 107042
✓ 186 W R Roach 1/6 3/4 80282
✓ 201 W T Russell 1/4 26760 107042

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9 Mo. 1831.

✓ 199 Expense a/c Dr. to W T Russell
✓ 201 For Amt pd R Williams Boxing candles . . . 236
" " " D. Davenports bill lumber . 1708 1944

✓ 201 Wm T Russell Dr to Notes Receivable
✓ 197 For J H Barbetts note taken by him
due 12 Mo 3. 1831 . . . 309 72

8th

Void Expense a/c Dr. to W T. Russell
For Chk to Wm Coffin on a/c — —

✓ 158 Sam L Shaw Dr to Stock 11
✓ 179 For 44 Boxes 1322 3/4 lbs Sperm candles @ Rate 381 37

New Bedford 9m: 1831

100. Sundry Acc: D: to H. Payson & Co
For Sales of 162 bbls Canals
Am 11m 17 . . . . . 1321 45

187 Wm R Rotch & Co 3/4 . . . . 1141 09
201 Wm. T Russell 1/4 . . . . 380 36 1521 45

9m 20

Stock No 12. D: to Wm R Rotch & Co
186 For Amt they paid Jos: Rotch for
13119 Gals Sperm oil of Wm T Elwyas
Cargo 9993 G. @ 66¢ . . . 6595 38
3126 " " 75¢ . . . 2344 50 8.939 88

92 Sundry Acc: D: to Gideon Howland
For Sales 10 casks Wint: oil Am 8m 1. 1831 1148 51
186 W. R Rotch & Co 3/4 . . . . 861 38
201 W. T. Russell 1/4 . . . . 287 13 1148 51

9m 24

32 Richard West D: to Stock Eleven
179 For 1 tierce Wint Oil 73 wtt Gals @ 95¢ 69 35
" 1 bbl Sperm " 261/2 G. @ 95 " 2517 94 52

201 Wm T Russell D: to Bills Receivable
197 For J & C Barstett note Am 9m 28 648 04
" S. Wm Hawes " " 11m 21 2504 " 3152 04

24 Sept: Sold Taylor & Gifford 100 bbls
Winter Oil @ 95¢ 4 months half in bbls
& half in Hhds —

83 Sundry Acc: D: to Jas: C Bunting
For his Sales 12 casks Wint: oil Am 8m
5th 1831. . . . . 406 34
186 Wm R Rotch & Co 3/4 304 76
201 Wm T Russell 1/4 101 58 406 34

New Bedford 9 mo. 2d 1831.

	179	Sundry Acc.t Dr. to Stock No. 11			
Sm6	165	Joseph R Anthony 5 Gals Wm Oil @95¢		4 75	
		Do Do 2½ " Sum.r do 75¢		1 85	6 60
"	194	Jos. Dunbar 5 G Sum.r Oil @ 75¢			3 75
"	176	Wm. Gordon 1 " Do			75
"	206	Butler & Allen 88½ Gals Sum.r @70			61 95
"	164	John Webster 28 Do Do " 75			21 00
	160	Jo.s Rotch 5 G. Sum.r @ 75¢		3 75	
		Do Do 6 " Do @75		4 50	
		Do Do 2½ " " "		1 85	10 10
	201	Wm. R. Russell 4 G Sum.r @ 75		3 00	
		Do Do 1 " Wint.r @95		95	3 95
8 Mo 30	146	Wm. Coffin 25½ G Sum.r @75			19 13
	189	Lydia Russell 2 G @ 75			1 50
	203	Brig Lafflata 7 " " 75		5 25	
		Do 20½ wool			
	176	Eben Clark 3 G. Sum.r Oil @ 75¢			2 25
9.12	75	Jos Eddy 26 G. Wint.r Oil @95¢		24 70	
		Do Do 15 " Sum.r " 75		11 25	35 95
	170	Wm. R Rotch 6 Gals Wint.r Oil @95			5 70
	85	Wm. Howland 4 G. Sum.r @75			3 00
	132	Davis Chase 24½ G. " " 75			18 37
	172	James Arnold 4 G Wint.r Oil @95		3 80	
		Do 3 " Sum.r " " 75		2 25	6 05
					200 05
	202	Tobey & Richeson Dr. to Expense Ac			
	199	For 259 lbs Oil Soap @ 4¢			10 36
	199	Expense Ac Dr. to Sundries			
	85	To Wm. Howland for 2 bbls @ 3/		2 00	
	203	" Brig Lafflata " 2 bbls @ 3/		1	3 —
	182	Coggeshall Richmond Ac Dr. to Stock 11			
	179	For 150 Bbls Sum.r Oil 4711/12 lbs @ 25¢ 4 Bbls			1356 72

New Bedford 9mo. 1831

✓ 201	W. T. Russell D^r To Stock N^o 11		
✓ 179			
10mo 4.	For cash rec^d for 2 bbls Winter		
	Sp Oil 60 gls @ 95 ¢ — — — —		57 "
	Rec^d of Capt Terry		

✓ 179	Sundry Acc^t Dito Stock 11.		
✓ 201	Wm. T. Russell for draft on John		
	W. Davis for 5 bbls Oil sold him . .	13252.	
✓ 117	C Hathaway & Co^s For invoice 31 casks		
	Wint. Oil sent them per Sloop.		
	Leeds. 10th 4. 1831. . . .	2190 23	2322 75

✓ 83	Sam^l C Bunting for invoice 18 casks	Stock N^o 11	
✓ 179	Wint. Oil sent them 10mo 4.		
	per Sloop Bradford . . .		
	May 1832 Red Cedars not paid — — —		1272 48

✓ 147	Cutler & Cummings for 20 bbls Wint	Stock N^o 11	
✓ 179	Oil 60 Gals @ 95 ¢ . .	58045	
	Taylor & Gifford for 100 bbls Gals		
	Wint Oil @ 95 ¢ . . .		

10mo 4

✓ 201	Wm. T. Russell D^r to Cutler & Cummings		
✓ 147	For draft on them @ sight for		58045.

✓ 197	Notes Receivable D^r to Stock 11		
✓ 179	For Taylor & Giffords note for 100 Bbls		
	Wint. Oil 4 Mo^s from 9 Mo. 24. 1831.		3827 20

✓ 196	Sundry Dr^s D^r to Fish Gunnell & Co		
	For Sales 144 Boxes candles proceeds		1271 53
✓ 186	Wm. R Rotch & Co^s 3/4	953 65	
✓ 201	Wm. T. Russell 1/4	317 88	1271 53
	For Sales 57 casks Wint Oil proceeds		2652 85
✓ 186	Wm. R Rotch & Co^s 3/4	1989 64	
✓ 201	Wm. T. Russell 1/4	663 21	2652 85

New Bedford October 1831.

Some 10 P 201	W. T. Russell Dr To Stock Acc Eleven		
P 207	For Cash rec'd of Capt R West		
	for 99 1/2 gals Whales Oil @ 95 c		94 52
P 201	Wm T Russell Dr to Wm Gordon		
176	For bal his a/c		1 51
P 199	Expense Act Dr To Ship Orozimbo		
P 203	For 13 bbls @ 50 c		6 50
P 108	Thomas Whitridge Dr to Stock 12		
P 205	For invoice 100 Boxes Sperm Candles		
	Sent him per Sch. Diana 29 Oct 2. C.		
	3 Mo 1832 Rec Sales not pd		2181 01
P 208	Henry Payson & Co Dr to Stock 11		
P 207	For invoice 200 Boxes Candles 8316		
	lbs sent them per Sch. Diana 10 Mo 72.		
	Nov 1831. Rec Sales not pd		1875 12
P 199	Expense Act Dr To W. T. Russell		
P 201	For postages on quarter		10 54
	For Capt West's bill of bbls		10 50
P 108	Sundry Acc Dr To Thomas Whitridge		
	For Net proceeds 200 boxes Candles		
	sent him 5 Augt as per his Sales		
	dated 17 Oct Due 23 March 1832	1857 "	
P 186	W R Roteh & Co For 3/4 ths	1392 75	
P 201	W T Russell For 1/4 th	464 25	1857 "
P 201	Wm T Russell Dr to Stock 11		
P 207	For Am't rec'd of Dr Hussey for 100 Boxes		
	Candles 11 Mo 1. 1831		852 45

New Bedford 11 Mo 2. 1831.

201 Wm T Russell Dr to Stock 11
207 For am't rec'd of J A Crocker for 1/16 oil 28

197 Bills Receivable Dr to Sundry Acs
For I H Bartlets Note dated
8 Oct at 60 days for $409.85 –
197 Bills Receivable
For I. H Bartlets Note dated
8 June & 4 months p'd by the above
Note 405 60
199 Expense Act
For Interest on Note for
$405.60 – 63 days – . . . 425 409 85

199 Expense Act Dr to W. T. Russell
201 P more for wood . . . 1 89

205 Stock No 12 Dr to Joseph Rotch
160 For 11 Casks Body Oil purchased
of him from J. W. & Elias Cargo
Cask 11 Mo 8. 1831 – 1284 gals @ 63¢ 808 92

174 I. H. Bartlet Dr to Stock No Twelve
205 For 59 Casks Straining Oil
guaging 304 3/4 gals @ 76¢ – . . . 2313 06
304 3/4
4 Mos from 15 Nov.

201 W. T. Russell Dr to Bills Receivable
197 For Taylor & Giffords Note taken
by him due 1 Mo 29. 1832 . . 2827 20
For Coomb's & Grinnells Note
due 11 Mo 27. 1831 . . . 453 45 3280 65

182 Coggeshall Richmond & Fox Dr to Stock 11
179 For 100 Boxes Candles C. 3175 lbs @ 28¢ 1 Boxes 914 –

New Bedford November 1831.

201 W. T. Russell Dr to Stock No 12
203 Bal of N S Spooner for 2 bbls
Strained Sperm Oil 66½ gls
@ 78¢ — — — — — — — — — 52 26

1m° 24 201 W. T. Russell Dr to Stock No 11
179 For 15 gals Winter Oil sold
Capt Randal @ $1 — — — — — 15 "
" For 1 gal sold W Rotch Jr Quickyarn — — 1 22
16 22

12..1 172 James Arnold Dr to Sundry Accounts
125 Bills Payable
For our Note given up due 11..1.'31 $ 9086 35
" Do — — — 11-20 — " 5859 34
W. T. Russell
12..1 For check in Chain — — — — — 77 19 15 02 2 88

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172 Sundry Accounts Dr to James Arnold
Expense Acc°
For 13 M° Int on $ 9086.35 to 12 M° 1. 1831 — $ 590.89
" 12 M° 11 — — 5859.34 — — " " 362.28
953.17
Less
" 4 M° 24 ds Int on 7800 — — 191.20 761 97
Bills Payable
For our Note to bear date
12 M° 1. 1831 with Interest — — — — 7800 — 8561 97

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172 Sundry Accounts Dr to James Arnold
125 Bills Payable
" For our Note due 11 M° 1831 given up 9086 35
" " Do — — 11/20 " " 5859 34
199 Expense Acc°
For 13 M° Int on $ 9086.35 to 12 M° 1831 — 590.89
" 12. 11 ds — — 5859.34 — " — 362.28
953.17
Less 4 M° 24 ds Int on $ 7800 — 191.20 761 97 15707 66

New Bedford December 1831.

172 James . Arnold Dr to Sundry Acts
206 W. J. Russell
For am.t of his Note 12m.o 1. pay.t . . 7719
125 Bills Payable
For our joint Note dated 12m.o 1. 1831
with Interest . . . . . 7800 - 7877 19
15 This Note renewed for same am.t from 1 Jan.y

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179 Sundry Acts Dr To Stock m.o Eleven
196 Fish Grinnell & C.o
For Invoice 25 Casks Winter
Oil sent them per Sloop
Helen Capt.n Taber 26 Oct.r 1831
1725 1/2 gals
Dec.r 1831 Rec.d Sales net proceeds 1656 74
100 Henry Payson & C.o
For Invoice 25 Casks Winter
Oil sent them per Sloop Car-
olina 27 Oct.r 1769 gals
Nov.r 1831 Rec.d Sales net pro.s - - 1706 32
157 Robinson Weeden & C.o
For Invoice 13 Casks Winter
Oil sent them per Sloop B D
Jones Capt.n West 28 Oct.r 1135 1/2 gals
12m.o 22 Rec.d Sales net proceeds - 1068 80
83 Samuel C Bunting
For Invoice 15 Casks Winter Oil
sent him per Schr Jane Capt.n
Tripp 28 Oct.r 2061/2 gals.
May 1832 Rec.d Sales net pro.s - 1965 01
108 Thomas Whitridge
For Invoice 12 Casks Winter
Oil sent him per Sloop Eliza
Tyson 7 Nov.r 1632 gals.
12m.o Rec.d Sales net proceeds - - 1565 07 7961 96

New Bedford December 1831.

179 Sundry Acts D'To Stock n° Eleven
157 Robinson Weeden & C°
For Invoice 200 boxes Candles
sent them per Sloop B D Jones
15 Nov 6330¼ lbs
12m° 31. Rec° Sales net proc°. 1886 36

100 Henry Payson & C°
For Invoice 20 Casks Winter Oil
sent them per Schr Wabash
Capt Tolley 18 Nov. 3255 gals. 2952 12
6ms 6d Rec° Sales net proceeds.

108 Thomas Whitridge
For Invoice 15 Casks Winter Oil
sent him per Schr Clarion.
29 Nov. 2238 gals
Feby. 1832. Rec° Sales net proceeds 2146 04 6984 52

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303 Sundry Acts D'To Stock n° Twelve
157 Robinson Weeden & C°
For Invoice 88 Casks Strain'd
Oil sent them sent them 4 Nov
2724 gals - per Sloop Argo 2103 91

117 Elisha Rathaway & C°
For Invoice 93 Casks Strain'd
Oil sent them per Sloop Pomona
7 Nov. 2998½ gals.
21 Feby 1832 Rec° Sales net proceeds 2191 89 4294 80

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179 Robinson Weeden & C° D'To Stock n° Eleven
157 For Invoice 12 Casks Sale prep'd
Oil made from tanghs press
Oil sent them per Sloop B D
Jones 29 Nov 1469 gals
12m° 32 Rec° Sales net proceeds 1058 99

New Bedford 12 mo. 2. 1831

179 Alexander Gibbs Dr to Stock No 11

179 For 22 Casks Winter Oil viz

128	145	65	143	
133	147	162	168	
135	145	170	149	
154	143	146	132	
119	126	146		
130	114	170		
799	820	859	592 - 3070	

wants 22

nt gals - 3048 @ 95 cts - - 289560

4 mo Cr from 2 Dec r

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199 Expense Act Dr to W. T. Russell

201 For Philip Rua's bill of wood 41 14

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182 Coggeshall Richmond & Co r Dr to Stock 11

179 For 250 1 Boxes 7828 lbs Candles @ 28 ¢ - 2191 84

" 250 Do - - - @ 25 ¢ 6250 2254 34

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197 Notes Receivable Dr to Sundries -

182 To Coggeshall Richmond & Co r

" For their note @ 4 mo from 10 Mo 4 - 914 --

" Do " Do " " " " 10 " 18. 2254 34

" Do " Do Do " 10 " 31. 13576 2 4525 06

158 " Sam l S. Snow

For his note @ 4 mo from 8 Mo 15 1423 04

" Do " " " " " 8 " 30. 381 37 1804 41

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197 Bills Receivable Dr to J. H Bartlet

174 For his note dated 11 mo 15 @ 4 months 2313 06

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196 Fish Grinnell Mo Co r to Stock 11

207 For invoice 12 Casks Wint. oil sent them 12 mo 12. 1831 pr. Geo r Henry -

Feby 1832 Rec d Sales net proceeds 1588 37

New Bedford December 1831

✓ 201 W. T. Russell D^r^

✓ 197 Bills Receivable

For J. H. Babbits Note dated
8 mo 17 at 4 months . . . 470 92
For ditto dated 8 Oct at 60 days 409 85 880 77

✓ 200 Sundry Acs D^r^ to Henry Payson & C^o^
For net procds Sales 25 casks
Winter Oil sent them 27 Oct
as per their Sales dated 19 Nov
due 3 May 1832 . . . . . 1706 32

✓ 200 W R Rotch & C^o^
For 3/4 ths 1279 74

✓ 201 W. T. Russell
For 1/4 . . . . . 426 58 1706 32

✓ 108 Sundry Acs D^r^ to Thomas Whitridge
For Net procds 12 Casks Winter
Oil sent him 7 Nov. as per his
Sales dated 29 Nov. due 29 May 1832 1565 07

✓ 200 W R Rotch & C^o^ For 3/4 ths . . 1173 80

✓ 201 W. T. Russell For 1/4 th . . 391 27 1565 07

✓ 196 Sundry Acs D^r^ to Fish Grinnell & C^o^
For net procds 25 Casks Winter
Oil sent them 26 Oct as per their
Sales dated 12 mo 2. due 2 mo 25. 1832 1656 76

✓ 200 W R Rotch & C^o^ For 3/4 . . 1242 57

✓ 201 W T Russell For 1/4 . . 414 19 1656 76

✓ 117 & Hathaway & C^o^ D^r^ to Stock 12

✓ 205 To invoice 33 casks Sperm & 1 bbl
Sent them 12 mo 12 p^r^ Tonawanda . . .
1 mo 1832. Rec^d^ Sales net procds . . 2550 58

New Bedford December 1831

Sundry Acts Dr to
Henry Payson & Co

C 208 For net proceeds 200 boxes Sperm Candles sent them 10 mo 12 as per their Sales dated 18 Nov due 21 Apr 1832 . . . 1875 12

C 200 W R Rotch & Co For 3/4 Hs 1406 34

C 209 W. T. Russell For 1/4 th 468 78 1875 12

Sundry Acct Dr to Stock Eleven.

Jos Eddy 3 Gals Sum. Oil 0.75¢ 225

W T Russell 1¼ lb candles @ 38¢

Do 1 G. W. oil " 90 128

Jan 7. Henry Taber 35 " S. " " 70 24 50

Butler & Allen 27½ " " " 1925

Thos. Rotch 5 " " 75 375

James Tremain 2 " " 75 150

Wm T Russell 3½ lb Candles " 30 97

Jos. R Anthony 3½ " Do " 30 97

Ship Wm & Eliza Dr to Stock Eleven

C 95. C 207 For 21 Hhds 655¼ lbs. Oil @ 30¢ & Exs 202 72

1 Bbl 20

C 196 Sundry Accts Dr to Fish Gunnell & Co ,

For Sales at casks sum oil dues 9 mo 14. 1831 1616 87

C 200 W R Rotch & Co 3/4 . . . 1212 65

C 209 W T Russell 1/4 . . . 404 22 1616 87

New Bedford December 1831.

✓ S 207 Sundry Acts Dr To Stock Nr Eleven
✓ S 206 Robert S. Smith
For 2 bbls Winter Oil sent to J. P. Davis Boston
62 nt gals @ 95 c. 59 90
✓ C 191 Charles Grinnell
For 1 bbl Winter Oil
30 1/2 nt gals @ $1 - 30 50 90 49

Expense Act Dr To Sundry Acts
void Ship Brighton
For 857 gs Casks 2 7 bbls 6 1/2 gs @ 90 c

✓ C 199 Expense Act Dr To Sundry Acts
✓ C 149 To Ship Sophia
For 1090 gals Casks 3 4 bbls 19 17 gs @ 80 c 41 47
✓ C 203 To Ship Orozimbo 51. 26/31
For 1145 gs Casks 3 6 bbls 11 gs @ 80 c 29 07 70 54

✓ S 206 Ship Brighton Dr To Expense Act
✓ C 199 For 857 gs Casks 2 7 bbls 6 1/2 gs @ 90 c 24 48

✓ C 124 Ship Timoleon Dr To Expense Act
✓ C 199 For 1 bbl Oil Soap 345 lb @ 4 c 13 80

✓ C 199 Expense Act Dr To Sundry Acts
✓ S 206 To Ship Brighton
For 3 second hand Casks 3 60
2 bbls @ 50 c 1 " 4 60
✓ C 124 To Ship Timoleon
To 10 bbls @ 50 c 5 "
9 60

✓ C 157 Sundry a/ct Dr to Robinson, Howden & Co
For Sales per Boxes Canada dat 5 Mo 23 1831 1886 36
✓ C 209 Co. Russell Dr to 1/4 47 159
✓ C 200 Co. R Rotch & Co 3/4 1414 77 1886 36

Alex Bradford 12mo. 1831.

WL ✓ 210 David B Delanoe Dr. to Effunce &c.
✓ 199 For 318 lbs Oil Soap. @ 4¢ 12 72

✓ 157 Sundry Accts Dr. to Robinson Wardm & Co—
For sales. 12 casks winr. oil cont. them.
Nov. 29th p. B. D Jones . . . ✓ 105 89
" Sales 88 casks fall Do cont. them. 11mo 4— ✓ 2102 91
" Do 13. Wint Do " " 10mo 28 ✓ 166 80
" Do 16 " Fall " — — — — ✓ 864 40 5.095 10
✓ 200 Wm R Rotch & Co 3/4 — 382 132
✓ 209 Wm T Russell 1/4 . . . . 127 378 5.095 10

✓ 174 I. H. Bartlett Dr. to Stock 11
✓ 207 For 300 Doz. Candles weighing
954 3/4 lbs @ 28¢. 4mo from 11mo 24. 267 37
300 Boxes @ 25¢ . . . 75 2748 37

✓ 157 Robinson Wardm & Co. Dr. to Stock. 12
✓ 205 For invoice 16 casks oil cont. them
and not ent. on our books as no
sales received 12mo 22nd 1831 by invoice Book 864 40

✓ 197 Notes Recivable Dr. to I. H Bartlett.
✓ 174 For his note @ 4 mos from 11mo 24
For the above bill candles — . . . 2748 37

✓ 197 Notes Recivable Dr. to Alex. Gibbs
✓ 159 For his note. on 4mos. from 12mo 2. 1831
For 22 casks winr oil 2895 60

✓ 209 W. T. Russell Dr to Stock no 11
✓ 207 For Cash rec'd of Mr Bradford
for 2 gals. Winter Oil — . . 2 "
For ditto rec'd of W H Allen — . . 2 4 "

New Bedford December 1831.

199 Expense Act Dr to
70 Walter Chapman Jor
For amt his bill of old canvas
& making Oil strainers in 1829 4 89
For ditto making Slack preps
bags in 1830 55 98 60 87

200 Wm R Rotch & Co Dr to Notes Recievable
197 To C. R & Wos's note - dues from Oct 1831 225 34

209 W T Russell Dr to Stock no 12
205 For cash rec of D W Gordon
for 12 gals Sum Oil @ 80 c 9 60

1831

199 Ex Rec Ac Dr to Wm T Russell
209 For Wharfage - Central Wharf 1831. 39 08

209 Wm T. Russell Dr to Bills Recievable
197 To C. R & Wose note dues 2mo 6 1832 135 72

199 Ex Rec Ac Dr to Wm T Russell
209 For Parkers Wharfage bill 1 00

12mo 14

209 Wm T Russell Dr to N Leonard
47 For amt his Ac transferred 21 35

199 Ex Rec Ac Dr to Wm T Russell
209 For Amts bill for 8 empty bbls @ 70 c 5 60
" " " Postage bill 16 21
21 81

199 Ex Rec Ac Dr to Wm T Russell
209 For S G Ac bill Bbls 1 88

New Bedford 1st Mo 1832

Receivable

197 Sundry Acc^ts D^r to Bills Receivable
For C. R & Co's note dat 1st Mo 18. d/s 4 mos 1423.04

199 Expense Ac^t D^r for discount 7.59

200 Wm. R. Rotch & Co for am^t rec^d by them 1064.83

209 Wm. J. Russell " " " " him 350.62 1423.04

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209 W. J. Russell D^r to Bills Receivable

197 For Sam^l J. Vose Note dated
30 Aug^t 1831 d 6 M^s 381.37

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193 Sundry Acc^ts D^r to Abra^m Barker & Co

207 Stock N^o 11. for reversion of entry
f^o 109. made before 101.66

209 Wm. J. Russell for transfer of
their C/C 101.66

203.32

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174 I. H. Bartlett D^r to Stock N^o Eleven

207 For 200 boxes Sperm Candles
weighing 6383 lb^s d 30 ^s 1914.90
200 boxes d 25 ^s 50 " 1964.90
4 months C^r from 19 Jan^y

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200 W. R. Rotch & Co D^r to Sundries

86 1 M^o 23 For am^t transferred 15.15

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199 Expense Ac^t D^r to Wm. White Jr & Co

57 For 51 lb^s wick Yarn d 50 ^s 25.50
rec^d 13 Dec^r 1831

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170 Wm. R. Rotch D^r to Joseph Rotch

160 For oil deliver^d P. Clark or W R's order
& charg^d to J. R 4.375

New Bedford January 1832

✓ 207	Sundry Acts Dr to Stock No Eleven			
✓ 75	Job Eddy			
	For 3 gals Sum Oil @ 75 Deliv'd 7 mo 7			2 25
✓ 209	W. F Russell			
	1/4 lb Candles @ 30	"	38	
	1 gal. W. Oil	"	90	
	3/4 lb Candles	"	97	2 25
✓ 198	Henry Taber			
	35 gals Sum Oil @ 70 - 7 mo 7			24 50
✓ 206	Butler & Allen			
	27 1/2 gals do @ 70	"	"	19 25
✓ 68	Thomas Riddell			
	5 gals Sum Oil @ 75			3 75
✓ 192	James Grinnell			
	2 gals Sum Oil @ 75	"		1 50
✓ 189	Lydia Russell			
	1 gal. Winter Oil	"	90	
	2 ditto do 9 mo	2	"	2 90
✓ 165	Joseph R Anthony			
	30 1/2 lbs Candles @ 30 - 8 mo			9 15
✓ 190	C. Dunbar & Co			
	296 gals Winter Oil @ 95			281 20
✓ 185	David Pearce			
	10 gals Winter Oil @ 1			10 "
✓ 170	W. R Rotch			
	2 1/2 gals Winter Oil @ 1			2 50
✓ 210	Isa R Nye			
	232 gals Winter Oil @ 95			220 40
void	Charles F Willcox			
✓ 194	Joseph Dunbar			
	4 gals Winter Oil @ 1			4 "
✓ 160	Joseph Rotch			
	6 1/2 gals Winter Oil @ 1			6 50 590 15

New Bedford January 1832

207	Sundry Ac^t D^r to Stock n^o Eleven				
210	Charles Russell				
	31½ gal^s Winter Oil @ 95 c^s			29	92
	delic^d 10 m^o 31				
206	Robert S. Smith				
	28½ gal^s Winter Oil @ 95 c^s			27	07
	delic^d 10 m^o 31				
170	W R Roteh				
	1830 11 m^o 7	30 gal^s Winter Oil @ $1.30			
	" 8	6 gal^s ditto	6.00		
	12 m^o 9	6 gal^s do	6.00		
	1832 1 m^o 5	6 gal^s do	6.00	48	00
211	James Arnold				
	11 m^o 8	9 gal^s Winter Oil		9	00
195	Charles Fleeming				
	11 m^o 9	11½ gal^s Winter Oil @ $1		11	50
60	Charles H Warren				
		4 gal^s Winter Oil		4	00
210	Thomas Williams				
		1 box Candles 33 lb^s @ 30 c^s per lb^s 250	10.15		
		3 gal^s Winter Oil	3.00	13	15
		for the use of the Coast			
204	Orville Dewey				
	11 m^o 10	5 gal^s Winter Oil		5	00
165	Joseph R Anthony				
	11 m^o 10	5 gal^s Winter Oil	5.00		
	12 m^o 21	2 ditto	2.00		
	" 29	4 ditto	4.00	11	00
189	Lydia Russell				
	12 m^o 15	2 gal^s Winter Oil	2.00		
	" 16	1 ditto	1.00		
	" 30	1 ditto	1.00		
	1 m^o 7	1 ditto	1	5	00
				163	64

New Bedford January 1832

✓ 207	Sundry Acc^ts D^o to Stock^r Eleven			
✓ 206	Ship Brighton			
	1831			
	11 mo 16 - 33 lbs Candles @ 30 cts box 25		10 15	
✓ 209	W. T. Russell			
	11 mo 19 - 2 gals Winter Oil	2. "		
	" 24 1 gal. ditto	1. "	3 "	
✓ 191	Charles Grinnell			
	12 mo 12 - 100 Winter Oil 30 p gl @ $1		30 50	
✓ 160	Joseph Rotch			
	12 mo 13 - 6 gals Winter Oil		6 "	
✓ 195	Joseph Ricketson			
	12 mo 19 - 2 gals. Winter Oil		2 "	
✓ 211	James Arnold			
	8 gals Winter Oil		8 "	
✓ 204	Orville Dewey			
	12 mo 20 - 14 gals Winter Oil		14 "	
✓ 82	William Rotch Junr			
	12 mo 24 - 1½ gals Winter Oil		1 50	75 15
✓ 199	Sundry Acc^ts D^o to Apense Acct			
✓ 190	C. Dunbar & C^o			
	10 mo - 533 lbs Oil Soap @ 4 cts		21 32	
✓ 188	Charles F Willcox			
	10 mo 344 lbs ditto @ 4 cts		13 76	
✓ 202	Tobey & Ricketson			
	6 mo 30 - 939 lbs Oil Soap			
	7 mo 8 272 do			
	" 10 263 do			
	" 28 848 do			
	2322 lbs @ 4 cts		92 88	
✓ 206	Ship Brighton			
	11 mo 16 - 362 lbs Oil Soap @ 4 cts		14 48	
✓ 188	Charles F Willcox			
	12 mo 10 - 327 lbs Oil Soap @ 4 cts		13 08	155 52

New Bedford. January 1832.

199	Expense Act D'to Sundry Acs			
204	To S. Ames			
	For 3 bbls @ 55 c.		1	65
141	To E Thornton & Son			
	For 8 do @ 65 c.		5	20
void 152	To Oliver Crocker void			
	For 1007 lbs Candle paper @		6	85

205	Sundry Acs D'to Stock No Twelve			
204	Silas S Kempton			
	1831			
	11 mo 10 - 2 bbls Sum Oil 60½ gls @ 78 c		47	19
209	W. T. Rudell			
	11 mo 10 - 2 gals Sum Oil @ 85 c	1.70		
	12 mo 1 4 gals do	3.40	5	10
60	Charles H Warren			
	11 mo 10 - 4 gals Sum Oil		3	40
165	Joseph R Anthony			
	11 mo 12 - 2 gals Sum Oil		1	70
206	Ship Brighton			
	11 mo 16 - 15 gals Sum Oil @ 78 c		11	70
95	Ship William & Eliza			
	11 mo 20 - 10 gals Sum Oil @ 78 c		7	80
176	Eber Clark			
	11 mo 26 - 1 bbl Sum Oil 31½ gls @ 78 c		24	57
177	Coombs & Kinnell			
	11 mo 28 - 1 bbl Sum Oil 28 gls @ 78 c		21	84
206	Butler & Allen			
	12 mo 12 - 1 bbl Sum Oil 29½ gls @ 80		23	60
194	Joseph Dunbar			
	12 mo 3 - 4 gals Sum Oil @ 85 c		3	40
124	Ship Timoleon			
	12 mo 6 - 15 gals Sum Oil @ 78 c		11	70
188	Charles F Wilcox			
	12 mo 10 - 1 bbl Sum Oil 30½ gls @ 80 c		24	40
				186 40

New Bedford January 1832

29. James Durfee Jr. D.o/h W.m J. Russell
209 For bal. his a/c transferred 14 73

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205 Sundry Acts D.o/h Stock N.o Twelve
206 Robert S. Smith
1831
12m.o 10 - 10 gals Sum Oil @ 80 c . 8 "
85 William Howland
12m.o 12 - 4 gals Sum Oil @ 85 c . 3 40
67 Elizabeth Perry
12m.o 12 - 2 gals Sum Oil @ 85 c . 1 70
188 Capt John Akin
12m.o 12 - 2 bbls Sum Oil 56½ gs @ 80 c 45 20
189 Lydia Russell
12m.o 16 - 2 gals Sum Oil . 1 70
148 Bennet Willcox
12m.o 22 - 1 bbl Sum Oil 32½ gs @ 80 c 26 "
193 Abraham Barker & C.o
12m.o 24 - 4 bbls Sum Oil 120½ gs 78 c 93.99
1 firkin do 82½ gs @ 80 c 66. " 159 99
188 Charles F Willcox
1832
1m.o 7 - 1 bbl Sum Oil 35½ gs @ 80 c 28 40
209 W. T. Russell
10m.o 4 gs Sum Oil @ 85 c 3 40
165 Joseph R Anthony
" 2 gs Sum Oil @ 85 c 1 70
34 Job Otis
" 15 gals Sum Oil @ 80 c 12 "
209 W. T. Russell
2 gals Sum Oil for N. Rud 1.70
2 do Tho.s Jones 1.70
1 do Jno Gilbert 1.70 5 10 296 59

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199 Apense Act D.o/h W. T. Russell
209 For Jos Brownell blacksmiths bill . . 2 25

New Bedford February 1832

✓ 68	Thomas Riddell	D.o to	Offense a/c	
✓ 199	For interest on his a/c			3 32

	William T. Russell	D.o to	Thomas Riddell	

✓ 68	Sundry Acct.s	D.o to	Tho.s Riddell	
✓ 199	Offense a/c	For 1 bbl for ashes	35 21	
✓ 209	William T. Russell	For bal.e his a/c	118 74	153 95

✓ 209	W. T. Russell	D.r to	John Akin	
✓ 188	2m.o 2. Rec.d bal. his act.			45 20

✓ 209	W. T. Russell	D.r to	Joseph Tillinghast	
✓ 177	2m.o 3. Rec.d ant his act.			3 75

✓ 108	Sundry Acts	D.r to	Thomas Whitridge	
	For net proceeds Invoice 15 Casks Winter Oil sent him 29 Nov. 1831 per Sch.r Clarion as per Acct Sales dated 25 Jan.y 1832 Due 8 May		2146 04	
✓ 200	W.m R Roteh & C.o	For 3/4 ths	1609 53	
✓ 209	W. T. Russell	For 1/4.th	536 51	2146 04

✓ 196	Sundry Acts	D.r to	Fish Grinnell & C.o	
	For net proceeds Invoice 12 Casks Winter Oil sent them 10 Dec.r 1831 as per Sales dated Nov.r 19. 1832 Due 1 Mo.r 24. 1832		1588 37	
✓ 200	W.m R Roteh & C.o	For 3/4 ths	1191 28	
✓ 209	W. T. Russell	For 1/4.th	397 09	1588 37

✓ 207	Stock N.o 11.	D.r to	Charles Grinnell	
✓ 191	For a bbl of Winter Oil Duties charged			30 50

New Bedford February 1832

199 Expense A/c Dr. to William T. Russell
209 For Benj. Rodmans bill Hoopes — — — 813 24
" Interest on above bill to Jan 1. 1832 65 39 878 63

209 Wm. T. Russell Dr. to Charles Grinnell
191 For Bal. his A/c transferred — 32.

199 Expense Act Dr. to
31 Ichabod Clapp
For cartage of Stock No 11. to 61
works 58 3/4 tuns @ 25 S — — 147 31
For ditto of 35 1/2 tuns from the
works @ 25 S — — 88 12
235 43
Deduct cartage on 1400 boxes
candles sold at the works
50 S for 100 boxes — — — — 7 " 228 43

209 Wm T. Russell Dr. to Bills Receivable
197 For C R Rose's note taken by him 2 Mo 7 1832.
Due same date — — — — 914 00

199 Expense Act Dr. to W. T. Russell
209 pd Broomells bill of trucking " 17
31 Ichabod Clapp
For bal. of Act transferred — 186 51
199 Expense Act
For I Clapps bill of trucking 10 96 197 64

209 William T Russell Dr. to Bills Receivable
197 For David Greens note due 12 Mo 17 388 92
" Jno. Coggeshalls " " 11 Mo 4 697 21.
1084 13

New Bedford February 1832

209 Sundry Acct— Dr to William J. Russell—

205 Sloop 12. For 4135 ℔ Body
1708. Head oil purchased
of Crew & Owners of Sloop Alar 10th 12 1831. 438225.

199 Expense A/c. For bills paid by WJR & not
before ent. on these books — (Whole Amt due 1st 1832)

Paid for 2 loads wood	10 67	
" Oliver Crocker for paper	20 84	
" W. S Mott, labour	6 83	
" Men at works 1/4 labour	26 67	
" A Phillips 1 Duty on A/c	33 50	
For Hooper bo's of Gr. S Nelson	82 ..	
" Amt paid O. Crocker labour	28 ..	
" " " A Read on A/c	20 ..	
" " " E Dunbar & Co's Bill	29 51	
" Harris bo's of G.S.N.	107 00	
" James Durfee's bill	13 74	
" Do Do Do	82	
" Jn° S Mott Do	23 47	
" E Haskell Do	14 78	
" Amt paid men at works 1 Painters labour	274 61	
" " " for bills	25 20	
" " " Th° Lowell	1 25	
" " " B. Cory's bill	9 15.	
" " " James Durfee's bill		
" " " Mayhew's bill	27 86	
" " " Rotch's wharf	32 93	1263 83
		5,646 08

William J Russell Dr to Sundries—

200 Wm R Rotch & Co Dr to Sundries
37 To Ship Barclay. For bal. her A/c. 22 08
199 " Expense A/c " Amt rec'd of J. & C. Delano on their bill. 7 78
203 " Brig Ida & Vela. Sundries for their A/c. 5 25.
199 " Expense A/c for 3/4 of an error in ~~Sloop~~ A/c of 1st 75

New Bedford February 1832

199	Effenser & Co.	Dr. to Wm R Rotch & Co	
200	For 12 Cwt Iron Hoops at Sundry times		4 00
	" 57 lbs 20 Galls. 2nd hand Cask @ 80¢		41 47
	" 3½ lbs. #6 Duck @ 10¢		35 00
			$ 142 47
	2m 15		
209	Wm I Russell	Dr. to Stock 12	
205	For Amt received of N. S. Spooner		
	for 166 Oil		22 00
117	Sundry Acts	Dr. to E Hathaway Co	
	For Sales 35 Casks Sail oil Am 5m 27 1832		255 058
200	Wm R Rotch & Co for ¾		191 293
209	Wm I Russell " ¼		63 765 255 058
209	Wm I Russell	Dr. to Asa R Nye	
210	For bal received bal his a/c		220 40
146	Wm Coffin	Dr. to Wm I Russell	
209	For Amt paid him on a/c Candle Boxes from W I R boots Amo 10m 2		440 50
	For Amt paid him for do 3/17 1832		100 "
			540 50
209	Wm I Russell	Dr. to Effenser & Co	
199	For bal Int against him to 2/15 1832		40 93
199	Effenser & Co	Dr. to Wm R Rotch & Co	
200	For bal int in their favour 2/15 1831		220 07
	2m 17		
209	Wm I Russell	Dr. to Sundries	
34	To Sot Otis for bal his a/c transferd		12 00
205	" Stock No 12 for Amt & a/c for Oil		2 "
			14 00

New Bedford February 1832

165	Joseph R Anthony D^r^ To Sundry Ac^s^			
135	To Humphrey Russell			
	For balance his ac^t^ transferred		3 "	
166	To John Wardel			
	For ditto		150	450
200	W^m^ R Rotch & C^o^ D^r^ To Sundry Ac^s^			
170	To W^m^ R Rotch			
	For bal. his ac^t^ transferred		297 23	
165	To Joseph R Anthony			
	For ditto		6060	
195	To J. W. & Fleeming			
	For ditto		2050	
211	To James Arnold			
	For ditto		25 "	40333
205	Sundry Ac^s^ D^r^ To Stock n^o^ Twelve			
212	James Moores			
	1/11. 5 gals Sum Oil @ 80^c^		4 "	
194	Capt Joseph Dunbar			
	" 4 gals d^o^		320	
209	W. T. Russell			
	1/13 5 gals d^o^		4 "	
202	Samuel W Hawes			
	1/21 4 gals d^o^		320	
165	Joseph R Anthony			
	1/24 2 d^o^		160	
160	Joseph Rotch			
	1/28 15 d^o^		12 "	
204	Silas S Kempton			
	2/2 1 bbl d^o^ 28 wt gals @ 80^c^		2240	
206	Butler & Allen			
	2/3 1 bbl d^o^ 27 1/2 wt gs @ 80^c^		22 "	7240

New Bedford February 1832

P 205	Sundry Acts Dr to Stock Nº Twelve				
P 202	Samuel W Hawes				
	2/13. 3 gals Sun Oil	@ 80 ℓ		2 40	
P 183	Leonard Macomber				
	2/13 - 1 bbl & 35 Nt gals	@ 80 ℓ		28 "	
P 209	W. T. Russell				
	1/20 - 1 gal for Thos Jones		.80		
	1/23 1 do N. Reed		.80		
	2/13 1 do do		.80	2 40	32 80
P 207	Sundry Acts Dr to Stock Nº Eleven				
P 160	Joseph Rotch				
	1/11 6 gals Winter Oil	@ 1/		6 "	
P 190	Alden Bradford				
	1/16 2 gals do			2 "	
P 189	Lydia Russell				
	1/26 1 gal do			1 "	
P 209	W. T. Russell				
	1/27 1 gal do			1 "	
P 211	James Arnold				
	1/27 - 8 gals do			8 "	
P 170	Wm R Rotch				
	1/27 7 gals do			7 "	
P 189	Lydia Russell				
	2/6 1 gal do			1 "	
P 165	Joseph R. Anthony				
	2/6 5 gals do			5 "	
P 170	Wm R Rotch				
	2/12 7 gals do			7 "	
P 190	Alden Bradford				
	2/13 2 gals do			2 "	40 "
P 199	Expense Act Dr to W. T. Russell				
P 209	2mo 22. pd T. Coffins bill of buoys				8 81

New Bedford February 1832

Sundry Acts D^r to
C Hathaway & C^o

177 For Net proceeds 93 Casks Strain'd
Oil sent them 7 Nov. 1832 as per
their Sales dated 7 July 1832
due 23 Apr 1832 . . . 2191 89

200 W^m R Rotch & C^o for 3/4ths . . 1643 91
209 W. T. Russell for 1/4th . . 547 98 2191 89

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209 W. T. Russell D^r to David Coffin
90 2nd 21. Rec^d and his act 12 72

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209 W. T. Russell D^r to Sundry Acts
206 To Ship Brighton
For bbl. Sat transfered . . 56 21
124 To Ship Timoleon
For ditto . . . 20 50
189 To Lydia Russell
For ditto 24 80 101 51

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199 Expense Act D^r to W. T. Russell
209 For his services Manufacturing
Stock No 11 589 1/4 tuns @ $3 1/2 . . . 2062 37

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209 W. T. Russell D^r to Rob^t I Smith
206 2nd 22. Rec^d of I. P Davis of Boston
for 1000 Wistar Oil 59 90

---

199 Expense Act D^r to W. T. Russell
209 For 2 Casks of Potash rec^d of
C Hathaway & C^o Nov. 1832 . . . 67 02
For error in the gauge of a cask
of Wistar Oil sold by C H & C^o . . 4 75
71 77

New Bedford February 1832

✓ 200 W R Rotch & Co Dr to W J Russell
✓ 209 For Amt due from W J Russell
to W R Rotch & Co transferred to
equalize his 1/4th of Stock with
their 3/4 ths 6486 49

S 174 S. H. Bartlett Dr To Stock No Eleven
SS 207 For 300 boxes Sperm Candles
weighing 9 315 lbs @ 30 cts . . 2794 50
300 boxes @ 25 cts . . . 75 " 2869 50
90 days Cr from 21 Feby.

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27 200 W. R. Rotch & Co Dr. to Bills Receivable
S 197 For S. H. Bartletts note due 3/18
taken by them 2313 06

" 170 W. R. Rotch Dr to Leonard Macomber
S 183 For amt transferred p order 46 90

" S 207 Stock No 11 Dr to Richard West
S 32 For amt he p Co W. J. Rano credited
Stock twice Jo 617 . . . . . 94 52

" S 161 Joseph Rotch Dr. to Ship W. & Eliza
S 95 For amt their acc transferred
due 3m 20. 1832 . . . . . 211 52

" 174 S. H. Bartlett Dr. to Expense acco
S 199 For 1 Mo Int on $2869.50 . . . . . 14 34

" S 197 Bills Receivable Dr. to S. H. Bartlett
S 174 For his Note dated 21 Feb 1832
at 4 Mo 2883 84
his Note dated 19 Jan at 4 Mo 1964 90

New Bedford February 1830

Wid

William T. Russell Dr to Profit & Loss
For am.t rec.d by Robinson Weeden & Co.
12m.o 31. 1830 of David Anthony being
Sales of

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209 William T. Russell Dr to Elisha Thornton Jr
141 3m.o 3 For bal. settled this day 22 19

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157 William White Jun.r & Co.o Dr to W. T. Russell
209 3m.o 3 For am.t settled this day 177 50

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113 Fish Gunnell & Co.o Dr to Stock No 10
ent.d For this am.t placed to their Cr. to
560 ft. by 6. Wood instead of Stock as 95 74 4
6 Lines found to be Pt. Stock

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190 Elisha Dunbar & Co.o Dr to Expense Acct.
199 For 39 large pipes sold them 15 Jan.y
for Ship Pacific on 4 Mo.s Cr.
gauging 8631 Gals or 274 66 @ $1 ..... 274 –

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209 W. T. Russell Dr To Joseph Ricketson
3m.o 7. 195 Rec.d on his act. – – . 12 08

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199 Expense Act Dr To W. T. Russell
209 For J & G Howlands bill of wharfage . 2 93

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205 Stock No 12 Dr to Sundry accounts
For 2589 Gals Sperm.d Oil rec.d by
W R & Co.o & W. T. Russell from Cargo
of Timdeon as Own.d of Ship @ 75¢ 1941 75
200 W. R. Rotch & Co.o
For 1553 Gals rec.d of them 9 Mo.s 20. @ 75¢ 1164 75
209 W. T. Russell
For 1036 Gals .... Do ..... 777 – 1941 75

New Bedford. March 1832

S 214 Expense Acct Dr to Joseph Roth
S 213 For bal of Int to 3m° 20. 1832 ..... 6 80

S 213 Joseph Roth Dr to W. T. Russell
S 209 For balance transferred 3m° 20. 1832 ..... 34 16

S 214 Expense Act Dr to W. T. Russell
S 209 For O Crockers bill candle Paper 3mo 20 .... 35.91

S 214 Expense Act Dr to W. T. Russell
S 209 For 11 Bbls @ 70 c of Jn° Howland 7 77

S 117 Sundry Acc Dr to E Hathaway & Co
For Net proceeds 31 Casks Winter
Oil sent them 10 m° 4 per Sloop
Bedford as per their Sale, dated
3 March - due 27 June 1832 - 2190 23

S 200 W R Roth & Co
For 3/4 ths - - - - - 1642 67

S 209 W. T. Russell
For 1/4 th - - - 547 56 2190 23

3m° 22 209 W. T. Russell Dr to
S 193 Abraham Barker & Co
For Amt this Act transferred 159 99

S 214 Expense Act Dr to W. T. Russell
S 209 For Amt A Barker & Co bill
of Wood & Iron hoops - - - 28 78

S 174 I. H. Bartlett Dr to Stock n° Eleven
S 207 For 100 boxes Sperm Candles
weighing 3025 lb @ 30 c - - - 907 50
100 boxes @ 25 c - - - 25 . 932 50
90 days C from 24 March

New Bedford March 1832

197 Bills Receivable Dr to
174 I. H. Bartlett
For his Note dated 24 March
90 days. for 100 boxes Candles - - - 932 50

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214 Expense Account Dr to W. T. Russell
209 27 For am[t] C. W. Morgans bill of
Candle paid for an account of this day .. 259 19

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28 209 William T. Russell Dr. to Henry Taber
198 For am[t] Ac[t] of him this day 24 50

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197 Sundry Account Dr. to Bills Receivable
26 For I. H. Bartletts Note due this day ... 2748 37
209 William T. Russell
For am[t] he Ac[t] dep[d] at Bank - 1264 12
200 W. R. Rotch & Co
For his Note at 60 ds - $1500. -
less disc[t] 15.75 1484 25 2748 37

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214 Expense Act Dr to W. T. Russell
209 For Nathan Reads wages from 1 Jany
to 10 March - - - - - 128 37
For Peleg Crockers wages for
same time - - - - - 100 . 228 37

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3 mo 28 209 W. T. Russell Dr to Butler & Allen
206 For balance of Act transferd - - - 149 12

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214 Expense Act Dr to W. T. Russell
209 For Davis Chase bill of truckage &c - 32 06
For Cash p[d] Robt Durfee wages
for 1 Jany to 10 March - - - - 73 50
105 56

New Bedford March 1832

s 108 Sundry Acts D^r^ to
Thomas Whitridge
For net proceeds 100 bbls Sum
Oil sent him 10 m^o^ 12. 1831 per
Sch Laura as per his Sales
dated 13 Mar. 1832 Sum 18 Apr. 2181 01

v 200 W R Roth & C^o^
For 3/4 ths 1635 76

s 209 W. T. Russell
For 1/4 th 545 25 2181 01

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v 50 Elkanah Tallman D^r^ to
s 214 Expense Act
For Interest on his Act to 3 m^o^ 18 . . . 1 65

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s 209 W. T. Russell D^r^ to Sundry Acts
4 m^o^ 18 v 50 To Elkanah Tallman
For amt his act transferd . 20 25
s 191 To Cornelius Grinnell
For ditto 24 74 44 99

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v 205 Sundry Acts D^r^ to Stock n^o^ Twelve
s 209 W. T. Russell
3 m^o^ 18 4 gals Sum Oil @ 80 c . . 3 20
s 212 Thomas Riddell
" 20 1 bbl Sum Oil 34 gals @ 80 c 27.20
Less 3 c per gal. for bbl returned 1.02 26 18
v 194 Joseph Dunbar
" 28 4 gals Sum Oil 3 20
v 165 Joseph R Anthony
" " 5 gals do @ 80 c 4 "
v 206 Butler & Allen
" m^o^ 2 1 bbl Sum Oil 27 gals @ 80 c 21 60
v 183 Leonard Macomber Jun
1 bbl do 28 gals @ 80 c 22 40 80 58

New Bedford April 1832

Sundry Acts Dr To Stock no Twelve

V. 202	Thomas Riddell				
4mo 9	To 1 bbl Sum Oil 38½ gals @ 80c		32	80	
3mo 30	To 1 bbl ditto 34 gals @ 80c		27	20	
	Lep 3 sp gal for bbl returned 2 delin @ 3mo 30	1.02	26	18	48 98
V. 206	Butler & Allen				
3mo 29	1 bbl Sum Oil 32 gals @ 80c		25	60	25 60
V. 209	W. T. Russell				
" 30	4 gals Sum Oil @ 80c		3	20	
	3 do for Nathan Read				
	1 do Thos Jones		4	"	7 20
	1 do Jno Gilbert				
					81 78

Sundry Acts Dr To Stock no Eleven

V. 207	Alden Bradford				
3mo 17	2 gals Winter Oil @ $1		2	"	
V. 189	Lydia Russell				
" 24	2 gals do 30th 1 gal do		2	"	
" V. 165	Joseph R Anthony				
" "	2 gals do		2	"	
2 60	Charles H Warren				
" 27	5 gals do		5	"	
V. 210	Charles Russell				
" "	1 bbl Winter Oil 29 gals @ $1		29	"	
	Lep 3 sp gal for bbl	" 87	28	13	
V. 170	W R Rotch				
" 30	6 gals Winter Oil		6	"	
V. 189	Lydia Russell				
" 10	1 gal do 3mo 10		1	"	
V. 213	Joseph Rotch				
3mo 10	5 gals do		5	"	
V. 170	W R Rotch				
3mo 10	6 gals do		6	"	
V. 211	James Arnold				
" 6	7 gals do		7	"	64 13

New Bedford April 1832

v. 205 Sundry Acts Dr To Stock No Twelve
v. 215 Alexander H Campbell
3 mo 31 1 Bbl Sun Oil 29½ gals @ 80 ct 23 60
William Howland
" v. 85 5 gals do. @ 80 ct 4 " 27.60

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v. 209 W. T. Russell Dr To Bills Receivable
v. 197 For Alex Gibbs Note dated
12 mo 2. 1831 @ 4 Months due 5 Apl 1832 . . 2895 60
v. 177 " Dr to Coombs & Grinnell
Apl 1 For amt transferred 45 64
v. 190 Dr. to Alden Bradford
" For amt rec'd of him 11 20
Dg 52 44

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v. 174 J. H. Bartlett Dr. to Stock No Eleven.
3 mo 31 v. 207 For 2 Boxes Sperm candles 59¾ lbs 30 ct 17 93
" 2 Boxes @ 25 ct 50
18 43

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v. 214 Expense Act Dr To W. T. Russell
4 mo 12 v. 209 pd Thos Jones for repairing bags . . 3 90
7 " Postage bill 11 79
15 69

Void 14 W. T. Russell Dr. to Walter Chapman & Son.
For amount transferred 60 87

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v 14. 70 W. Chapman & Son Dr to W. T. Russell
v. 209 For amount transferred 60 87

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v. 175 Francis Taber Jun Dr to Expense Act
v. 214 For Interest on his acct to 5 mo 19th 1832 . . . 19 46

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v. 197 Bills Receivable Dr to Francis Taber Jun
v. 175 For his Note dated 4 mo 16 at 30 ds for balance of a/c 281 68

New Bedford April 1832.

V. 216 W. T. Russell Dr to Otis Russell
4. 16. 202 Recd amt of his account 13 96

V. 216 W. T. Russell Dr to Benjn Lindsey
V. 18. 184 For amt his acct transfered 20 91

Schooner Eunice & Wealthy
V. 106 ~~Dyer & Richmond~~ Dr to Stock no Eleven
V. 207 For 30 boxes Sperm Candles
weighing 9633/4 lb @ 30¢ 289 12
30 Boxes @ 25¢ 7 50 296 62
90 days credit from 25 April

V. 216 William T. Russell Dr to Samuel Leonard
V 26. 120 For amt his acct transfered . . . 26 55

V. 217 Elephant Oil Dr to Expense account
V. 26. 214 For 46 bbls for Oil . @ 90¢ . . . 41 40

V. 147 Sundry Acts Dr to Bills Receivable
V. 200 W. R. Rotch & Co
For S. H. Bartlett's Note due 6 mo 24 for . . 2883 84
V. 216 W. T. Russell
For S. H. Bartlett's " " 5. 22 for 1964 90
For ditto " " 6. 25 " 932 50
" Francis Taber Jun & Co " 5. 19 281 68 3179 08

V. 214 Expense Acct Dr to William Coffin
V. 146 For 3531 Canal boxes at 25 ¢
used for Stock no 11 . . . . 882 75

V. 146 William Coffin Dr to William T. Russell
4. 30. 216 For amt his acct transfered 305 12

New Bedford April 1832.

V. 197	Bills Receivable				
V. 106	Ors Owners Schooner Eunice & Wealthy				
	For Timothy S. Dyer's Note dated				
	25th April at 90 days for 30 boxes Candles				296 62
V. 207	Sundry Acts Dr to Stock no Eleven				
V. 213	Joseph Rotch				
4 mo 4	For 3 Galls Winter Oil	@ $1.	3 .		
V. 216	William T. Russell				
	For 1 Gall Winter Oil		1 .		
V 21. 82	William Rotch Jun				
	1 " Do		1 "		
V. 215	Thomas A. Greene				
	1 Gall. Do		1 "		
V. 189	Lydia Russell				
24	1 Gall Do		1 "		
V. 165	Joseph R. Anthony				
25	2 Galls Do		2 "		
V 26. 190	Elisha Dunbar & Co.				
	1 tierce Winter Oil 78 nt Galls	@ 95¢	74 10		
V 13. 177	Kollock & Grinnell				
	2 Boxes Sperm Candles. Sayer				
	31. 31¾ - 62¾ lbs @ 31¢ 1 Boxes 25¢ ea		19 95		103 05
V. 205	Sundry Acts Dr to Stock no Twelve				
V. 213	Joseph Rotch				
12	5 Galls Summer Oil	@ 80¢	4 .		
V. 194	Joseph Dunbar				
23	4 Galls Do	@ 80¢	3 20		
V. 216	William T. Russell				
5	1 Gall Do for Nathan Reed		80		
5 mo V. 135	Puig Sarah				
	5 Galls Do	@ 80¢	4 "		12 .

New Bedford May 1832.

v.207	Sundry Acts Dr to Stock no Eleven			
5mo 2 135	Brig Sarah			
	For 12 lbs Sperm Candles @ 31¢	3 72		3 72
v.215	William C Nye			
	For 10 boxes Sperm Candles			
	weighing 326 lbs. @ 30¢	97 80		
	90 sen. 10 boxes @ 25¢	2 50		100 30
4. 23. 119	Benjamin Russell			
	For 150 boxes Sperm Candles			
	weighing 4649½ lbs. 30¢	1394 85		
	150 boxes @ 25¢	37 50		1432 35
				1536 37
	4mo credit Interest after 3mo			
v.90	Taylor & Gifford Dr to Stock no Eleven.			
v.207	For 50 boxes Sperm Candles			
	weighing 1621¼ lbs. @ 30¢	486 37		
	50 boxes @ 25¢	12 50		498 87
	90 days credit from 5th May			
v.197	Bills Receivable Dr to Taylor & Gifford			
v.90	For their Note dated 5th May			
	at 3mo for 50 boxes Candles			498 87
v.216	W. T. Russell D To			
v.159	Archibald Ward			
	For amt his Act			1 50
	Sundry Acts D To			
v. 83	Samuel C Bunting			
	For Int proceeds 15 casks Whale			
	Oil sent him 28th 1831 per Sch			
	Jane as per his Sales dated 12mo			
	20. 1831. due 6mo 18. 1832	1965 01		
v.200	W R Roth & Co			
	For ¾ do	1473 76		
v.216	W. T. Russell			
	For ¼ do	491 25		1965 01

New Bedford May 1832.

Sundry Acts Dr

v. 83 Samuel C Bunting

For net proceeds 18 Casks Winter
Oil sent him 10th mo 4. 1831 per Sloop
Bedford as per his Sales dated
12 mo 20. 1831 - due 6 mo 1. 1832 127 48

v. 200 W R Rotch & Co

For 3/4 ths 954 36

v. 216 W T. Russell

For 1/4 th 318 12 1272 48

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v. 214 Expense Account Dr to W. T. Russell

5. 10 v. 216 paid Barker & Briggs bill of Wood 5 68

---

v. 119 Benjamin Russell Dr to Expense Account

v. 214 For 1 mo Extension of time on Note
for 1432 35. 1/2 per ct 7 16

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v. 197 Bills Receivable Dr to Benj^m Russell

v. 119 For his note dated 23d April at
4 mo for 150 boxes Candles 1439 51

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v. 117 Elisha Hathaway & Co Dr to Stock No Twelve

v. 205 For Invoice 29 Casks Summer Oil
sent them 10th May per Sloop
Pomona. Capt Hackhouse 2488 nt Gall
7 mo 3d. Rec^d Sales net proceed . . . 1871 76

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v. 217 Elephant Oil Dr to Expense Account

v. 214 For 53 bbls for Oil Shipp.d to
Robinson Weeden & Co. May 23d at 90¢ . 47. 70

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v. 133 Ship Cambria Dr to Expense Account.

5. 29 v. 214 For 16 Old Shooks 80. bbls at 50¢ . . 40 "

New Bedford May 1832.

v.216	W. T. Russell Dr to John Webster			
5 25 v.164	Rec[d] amount of his account			21 00
v.133	Ship Cambria Dr to Sundry Acc[ts]			
27 v.207	Stock № Eleven			
	For 10 boxes Sperm Candles			
	" weighing 326½ lbs. @ 30¢		97 95	
	10 boxes @ 25¢		2 50	100 45
v.205	Stock № Twelve			
	For 16 Gall Summer Oil @ 78¢			12 48
v.214	Expense Account			
	For 1 bbl Oil Soap 307 lbs @ 4¢			12 28
				125 21
v.197	Sundry Acc[ts] Dr to Bills Receivable			
v.200	W. R. Rotch & Co			
	For Benj[n] Russells Note due 8 mo 26th			143 51
v.216	W. T. Russell			
	For Taylor & Giffords Do " 8 mos 8th			49 87
v.652	Expense Acc[t] Dr to William T. Russell			
v.30 216	paid Charles Grinnells bill of Casks			10 55
v.216	W. T. Russell Dr to Bills Receivable			
v.197	For T. S. Dyre's Note due 7 mo 27th for			296 62
v.205	Sundry Acc[ts] Dr to Stock № Twelve			
v.211	James Arnold			
6	For 4 Galls Summer Oil @ 80¢		3 20	
v.206	Butler & Allen			
"	For 1 bbl Summer Oil 28 Wine Gal @ 78¢		22 23	
v.170	William R. Rotch			
17	For 6 Galls Do @ 80¢		4 80	30 23

New Bedford June 1832

	L.205	Sundry Acc[t] Dr to Stock N[o] Twelve				
	L. 89	Peleg Clark				
5.	21	For 1 tierce Summer Oil 73 nt Galls. 789			56	94
	L.216	William T. Russell				
	25	1 Gall D[o] for Thomas Sowret				80
	L.213	Joseph Rotch				
	26	5 Gall D[o]		80[c]	4	61 74
	L.207	Sundry Acc[t] Dr to Stock N[o] Eleven				
	L.211	James Arnold				
	6	For 3 Gall Winter Oil		₰1	3	..
	L.216	William T. Russell				
	10	5 Gall D[o]		₰1	5	..
	L.165	Joseph R. Anthony				
	26	2 Gall D[o]		₰1	2	..
	L.189	Lydia Russell				
	29	1 Gall D[o]		..	1	11 ..
	L.180	Sundry Acc[t] Dr to Henry Payson & C[o]				
		For net proceeds 20 Casks Winter				
		Oil Sent them 11 mo 18th 1831 per				
		Sloop Wabash as per their Sales				
		dated May 25th due 6 mo 13th 1832			2952 12	
	L.200	W. R. Rotch & C[o]				
		For 3/4 ths			2214 09	
	L.216	W. T. Russell				
		For 1/4 th			738 03	2952 12
	L.133	Ships Cambria Dr to Expense Account				
	L.214	For 88 bands & 28 Galls Casks &c.				103 69
	L.216	W. T. Russell Dr to Joseph Dunbar				
6.	11 L.194	Rec[d] amount of his account				24 50

New Bedford June 1832.

V.214	Expense Acct Dr to William T. Russell			
4 9 .216	paid Butler & Allens bill of Cordage		9 35	
	do Thomas Jowet balance of			
	Wages due 4.7th		149 85	
5mo 5.	do T. Tabers bill of Wharfage		11 09	
6 " 18	do W. Hunt for 30 Empty bbls		21	191 32
.216	William T. Russell Dr to			
V.182	Alexander Read			
	Recd amt of his account 7mo 24			22 58
V.214	Expense Acct Dr to William T. Russell			
.216	paid A & N.B. Gibbs for			
	7mo 12 102 Empty bbls			71 40
.216	William T. Russell Dr to Job Eddy			
V.75	Recd amt of his account 7mo 21			38 20
.216	William T. Russell			
V.206	Dr to Robert S. Smith			
	Recd amt of his account 7.27			35 07
.214	Expense Acct Dr to W. T. Russell			
.216	paide Thomas Jowet wages			
	from 1st April to 1st July			113 32
.217	Elephant Oil Dr to Expense Account			
.214	For 16 bbls for Oil Shipped to			
	Philadelphia 5mo 20			
	do 25 bbls for Oil Sold Wilcox &			
	Gould 7mo 18th 41 bbls at 90			36 90
V.203	Ship Orozimbo Dr to Expense Acct			
.214	For 1 bbl Oil Soap 259 lbs nt 4c		10 36	
	50 lbs Iron Hoops	5c	2 50	12 86

New Bedford July 1832.

	v.207	Sundry Acc^t Dr to Stock No Eleven			
	v.203	Ship Orozimbo			
		For 3 boxes Sperm Candles			
		weighing 97 lbs. . at 31c.	30.07		
		3 boxes for do. . 25c.	.75	30 82	
	v.218	Joseph R. Anthony			
6.	26	For 2 Gall Winter Oil. at $1 ₰		2.	
	27 v.216	W. T. Russell			
		For 2 lbs Sperm Candles . . 31₰		62	
	v.174	Ivory H. Bartlett			
7.	24	For 1 bbl Winter Oil 31 nt Gall. 95₰	29 45		62 89
	v.205	Sundry Acc^t Dr to Stock No Twelve			
	v.203	Ship Orozimbo			
		For 11 Gall Summer Oil .78₰		8 58	
6.	27 v.218	Joseph R. Anthony			
		For 3 Gall do . . 80₰		2 40	
7.	22 v.192	Joseph Austin			
		For 1½ " do . . 80₰		1 20	
	19 v.213	Joseph Rotch			
		For 6 " do . . 80₰		4 80	
	v.219	Lord & Vickery			
	24	For 2 bbl Sum^r Oil 67½ nt Gall . 78₰	52 65		69 63
	v.216	W. T. Russell For 1 Gall Deliv^d Moses.			80
	v.214	Expense Acc^t Dr to Sundry Acc^{ts}			
7.	v.218	Joseph R Anthony			
		For 2 bbls . . . 75₰		1.50	
	v.204	Silvanus Ames			
		For 3 bbls . . at 75₰		2 25	
8 mo.	v.216	W. T. Russell			
		paid Postage bill . . .		6 15	9.90
	v.152	Oliver Crocker Dr to Expense Acc^t			
	v.214	For his bill Candle Paper twice			
		charged expense acc^t			19 25

New Bedford July 1832.

Sundry Accounts Dr to
L.117 Elisha Hathaway & Co

For net proceeds 29 Casks Summer
Oil Sent them 10th May 1832 p.r
Sloop Pomona as per their Sales
dated July 3d due 12 mo 18th 1832 . 1871.76

V.200 W. R. Rotch & Co
For 3/4 ths 1403 82

V.216 W. T. Russell
For 1/4 th 467 94 1871.76

V.214 Expense Account Dr to
V.149 Ship Sophia

For 453 bbls Old Shooks at 25¢ . 113 25
" 151 " New do " 50¢ 75 50 188 75

V.203 Ship Orozimbo Dr to Expense Acct
V.214 For 453 bbls Casks . at 1/ . 528.50
" 151 " Shooks . . . 75¢ 113 25 641.75

V.203 Ship Orozimbo Dr to Sundry Accts
V.214 Expense Account
For 142 bbls Old Casks . at $1 . 142 .
V.217 Elephant Oil Acct
For 47 bbls Old Casks . . $1 . 47 " 189 "

V.174 Ivory H. Bartlett Dr to Stock No. Eleven
V.207 For 1 bbl Winter Oil 33½ nt Galls . 95¢ . 31.83

V.174 Ivory H. Bartlett Dr to Stock No. Twelve
V.205 For 9 Casks taught press Sperm
Oil 1366 nt Galls at . 65¢ . . . 887.90
6 mo credit from 4th August.

New Bedford August 1832.

L.197 Bills Receivable Dr to I. H. Bartlett
L.174 For his Note dated 4th August at
6mo for 9 Casks Oil 887.90

V.216 W. T. Russell Dr to Charles Russell
8 7. L.210 Rec[d] am[t] of his account 58.05

V.216 W. T. Russell Dr to Sundry Accounts
L.212 James Moores
For amt his acc[t] transfered . . . 4 .
L.132 Davis Chase
For do . do 18.37
L.163 William Tallman
For do . do 33.30 55.67

V.216 W. T. Russell Dr to Thomas Williams
8 L.210 Rec[d] am[t] of his account 13.15

V.216 W. T. Russell Dr to A. H. Campbell
9 L.215 Rec[d] am[t] of his account 23.60

V.219 Campbell & Hawes Dr to Stock No. Twelve
L.205 For 51 boxes Speem Candles
weighing 1604 lbs . at 30¢ 481.20
51 boxes . . . 25¢ 1275 493.95
30days credit from 9th August

L.214 Expense Acc[t] Dr to W. T. Russell
216 p.d Sylvanus Pool Sun for a load
of pine Wood delivered in 1831 . . . . 5 .

L.107 Ship Frances Dr to Ship Orcimbo
L.203 For 54⅝ bbls Old Casks . @1 . . . 54.20

New Bedford August 1832.

V.157	Robinson Weeden & Co.		
V.205	Dr to Stock No. Twelve		
	For Invoice 100 boxes Sperm Candles Sent them 10 August p.r Sloop B. D. Jones Capt. West weighing 3127½ lbs		
	8mo 22d Rec.d Sales net proceeds		92717
V.216	W. T. Russell Dr to David Sullings		
V.194	Rec.d am.t of his account 2mo 24.		2153
V.216	W. T. Russell Dr to Benj.a Russell		
V.119	Rec.d am.t of his account 8mo 16.		1265
V.190	Sundry Acc.t Dr to E. Dunbar & Co.		
V.207	Stock No 11		
	For Error of 2 Gall Winter Oil	1.90	
V.216	W. T. Russell		
	For balance of their account transferred due 4mo 2d.	66948	67138
V.214	Expense Account		
V.157	Dr to W. White Jun.r & Co.		
	For 28½ lbs fine Wick Yarn. 50¢		1425
V.204	Silas S. Kempton Dr to Expense Act.		
V.214	For Interest on his Act.		" 90
V.216	W. T. Russell Dr to Silas S. Kempton		
V.204	For Am.t his Act 8mo 24.		17049
V.214	Expense Acc.t Dr to W. T. Russell		
V.216	For W. P. Grinnell bill of Empty bbls due 2mo 10.		8.

New Bedford August 1832.

L.	211	James Arnold Dr to Ship Orozimbo				
7 mo	203	For 2 Molasses Hhds.		50¢		1 00
	205	Sundry Accts Dr to Stock No. Twelve				
	189	Lydia Russell				
8 mo	18	For 2 Gall Summer Oil		85¢		1.70
	216	W. T. Russell				
7.	30	For 1 Gall do for N. Read				85
	170	W. R. Rotch				
"	31	For 6 Gall Summer Oil		85c		5.10
	194	Joseph Dunbar				
8.	9	For 5½ Gall do		85¢	4.68	
		" 10 lbs Candles		32	3 20	7.88
	206	Butler & Allen				
"	13	For 2 bbls Summer Oil 64½nt Gall		80¢	51 60	
		" 2 " dark do 65½		78c	51.09	102.69
	204	Silvanus Ames				
"	23	For 2 Gall Summer Oil		85c		1.70
	202	S. W. Hawes				
9.	1	For 2 lbs Candles		32	64	
		" 2 boxes Small Candles		75	1 50	2 14
						122 06
	207	Sundry Accts Dr to Stock No. Eleven				
	218	J. R. Anthony				
7.	30	For 2 Gall Winter Oil		@ 1		2 "
8.	26	200 W. R. & Co. bbl do 29½nt Gall		95¢		28 03
	189	Lydia Russell				
7.	30	For 1 Gall do				1
	216	W. T. Russell				
8.	6	For 1 Gall do				1
	211	James Arnold				
"	18	For 8 Gall do		@ 1		8 "
						40 03

New Bedford September 1832.

v.174 Ivory. H. Bartlett Dr to
v.205 Stock No. Twelve

For 200 boxes Sperm Candles
weighing 6252 lbs. at 30 ¢. 1875.75
200 boxes " 25 ¢ 50 " 1925.75
90 days credit from 9 mo 5th.

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v.197 Bills Receivable Dr to
v.219 Campbell & Hawes

For their Note dated 8 mo 9th
at 90 days for 51 boxes Candles . . . 493.95.

Sundry Accts Dr to
v.157 Robinson Weeden & Co

For net proceeds 100 boxes
Sperm Candles sent them 10th
August per Sloop B. D. Jones as
by their Sales dated 8 mo 22d
Dues 2 mo 20th 1833. . . 927.17
v.200 W. R. Rotch & Co
For 3/4 tts. 695.37
v.216 W. T. Russell
For 1/4 th. 231.80 927.17

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v.203 Ship Orozimbo Dr to Expense Acct
v.214 pd Thomas Jouvet for repairing
Casks Coopering Provisions & 94
feet Heading. 38.45

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v.214 Expense Acct Dr to W. T. Russell
v.216 pd T. Jouvet at Sundry times due 8.19 21 .
" Dº balance of Wages 9. 6 37.50
" R. Dwyer " Dº " 10 58.58
" W. Remington " Dº " 14 74 " 191.08

New Bedford September 1832.

v.157 Robinson Weeden & Co Dr to
v.205 Stock No. Twelve
For Invoice 177 boxes Sperm
Candles Sent them 18th September
per Sloop B. D. Jones Capt West
weighing 5527¼ lbs.
10mo 18th Recd Sales net proceeds . . . 1747 37

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v.216 W. T. Russell Dr to Ship Orozimbo
v.203 For balance of her account
transfered Due 1mo 23d 1833 . . . 830 69

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v.197 Bills Receivable Dr to
v.174 Ivory H. Bartlett
For his note dated 9mo 5th at 90 days
for 200 boxes Candles 1925.75

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v.216 W. T. Russell Dr to Richard Williams
v. 47 Recd amt of his acct 9mo 22d . . . 3 ..

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v.216 W. T. Russell Dr to Bills Receivable
v.197 For Campbell & Hawes Note due 11mo 9d for . . 493 95

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v.214 Expense Acct Dr to W. T. Russell
v.216 Paid boy for buying 538 boxes Candles . 538

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v.214 Expense Acct Dr to William Coffin
v.146 For 538 Candle boxes for Stock
No Twelve at . . 25¢ . . . 134 50

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v.216 W. T. Russell Dr to Bills Receivable
v.197 For S. A. Bartlett's Note due 2mo 7. 1833 887 90
" Ditto " " 12. 7. 1832 1925.75 2813.65

New Bedford September 1832.

L.216 W. T. Russell Dr. to Ship Cambria
L.133 For amount of her account
transferred 9mo 26 . . . . . 268 90

L.207 Sundry Acct Dr. to Stock No. Eleven
L.213 Joseph Rotch
For 5 Galls Winter Oil @ 1.10 9mo 6 5 50
L.216 W. T. Russell
For 1 Gall . Do . . . 15 1 10
L.189 Lydia Russell .
For 1 Gall . . Do . . . 20 1 10
L.83 W. Rotch Junr
For 1 Gall . Do . . . 26 1 10 8 80

L.205 Sundry Acct Dr. to Stock No. Twelve
L.218 J. R. Anthony
For 2 Galls Summer Oil 90¢ 9mo 7 1 80
. 5 . Do . . . 20 4 50 6 30
L.191 Charles Grinnell
For 9½ Galls . Do . . . 17 . . 8 55
L.152 Oliver Crocker
For 5 Galls . Do . . . 19 . . 4 50
L.204 Orville Dewey
For 15 Galls . Do . . . 8 . . 13 50
L.219 Richard Williams.
9mos. For 1 bbl Summer Oil 32½ nt Galls 80c . . 26 .
L.216 W. T. Russell
For 6 lbs Sperm Candles . 32¢ 9mo 23 . . 1 92
L.174 J. H. Bartlett
" 23 For 3 Casks taught pres Sperm Oil
140 - 2 wants
35 - ½
28 - 10
6mo 203 - 12½ = 190½ Galls at 65¢ . . . 123 83
184 60

New Bedford September 1832.

L.116	Profit & Loss Dr to Sundry Accts		
L.10	Adventure to Bremen		
	For balance of account	110.02	
L.26	Adventure to London		
	For Do Do	29 03	
L.136	Adventure to St Petersburg		
	For Do Do	159 91	
L.136	Adventure to Gottenburg		
	For Do Do	226 30	
L.136	Adventure to Bremen No 2.		
	For Do Do	217.69	
.136	Adventure to Amsterdam		
	For Do Do	109 40	
L.140	Adventure to London No 4.		
	For Do Do	1239 71	
L.140	Adventure to Bremen No 3.		
	For Do Do	28 81	
L.140	Adventure to Amsterdam No 2.		
	For Do Do	305 83	
L.136	Adventure to London No 3.		
	For Do Do	28 63	2455.33
L.216	W. T. Russell Dr to Sundry Account		
L.174	J. H. Bartlett		
	For amt his account transferred 10 mo 1.		
	Due 7 mo 1st 1832	341.44	
L.135	Brig Sarah		
	For amt her account transferred	7 72	
L.177	Billings Corey		
	For amt his account transferred	3 .	
L.148	Paul Spooner		
	For amt his account transferred	10 50	
L.148	Bennet Wilcox		
	For amt his account transferred	27 50	390 16

New Bedford September 1832

L. 116	Sundry Acc[t] Dr to Profit & Loss.			
L. 32	Adventure to Havana & St Petersburg			
	For balance of account . .	69 79		
L. 33	Adventure to Lisbon			
	For Do Do . . .	23 95		
L. 33	Whalebone Acc[t]			
	For Do Do . . .	1 26		
L. 36	Adventure to Gibralter			
	For Do Do . . .	19 97		
L. 40	Manufacturing Acc[t]			
	For Do Do . . .	205 28		
L. 136	Adventure to London N°2.	225 08		
	For Do Do . .			
L 140	Adventure to Canton.			
	For Do Do . . .	57 70		2455 03
L. 217	Elephant Oil Dr to Expense Acc[t]			
L. 214	For 88 bbls for Oil Shipped to			
	Philadelphia 10 mo 3d at 90¢ . .			79 20
L. 214	Expense Acc[t] Dr to W. T. Russell			
L. 216	For A. A. Chapman's bill making			
	50 Slack press bags 12 mo 1831 . . .			11 62
L. 216	W. T. Russell Dr to Sundry Acc[ts]			
L. 188	C. F. Wilcox			
	For am[t] his acc[t] transferred due 4.12	79 64		
L. 202	Tobey & Ricketson			
	For am[t] their acc[t] transferred	170 21		
L. 107	Ship Frances			
	For am[t] her acc[t] transferred	54 20		304 05
L. 146	Wm Coffin Dr to W. T. Russell			
L. 216	For am[t] his acc[t] transferred 10 mo 1st . .			134 50

New Bedford October 1832.

v.214 Expense Acct Dr to W. T. Russell.
v.216 paid Nathan Read at Sundry
times Due 8 mo 2 d . . . 93.20
To balance of Wages 10 mo 14 . 56 80
To R. Williams postage bill 10 8 8 94 158.94

v.157 Sundry Accts Dr to Robinson Weeden & Co
For net proceeds 177 boxes Sperm
Candles sent them 18th Sept. per
Sloop B. D. Jones as by their Sales
dated 10. 10. Due 3 mo 30th 1833. 1747 37
v.200 W. R. Roth & Co
For 3/4 ths 1310 53
v.216 W. T. Russell
For 1/4 th 436 84 1747 37

v.217 Elephant Oil Dr to Expense Account.
v.214 For 6666 lbs Oil Shipped to
Providence 10 mo 17th at 9 cts . . . 59 40

v.215 Estate of Wm C. Nye Dr to
v.214 Expense Account
For Interest on his acct to 10. 23 1 30

v.216 W. T. Russell Dr to Estate of Wm C. Nye
v.215 Recd of T & A. R. Nye balance
of his acct 10 mo 23 . . . 101 60

v.216 W. T. Russell Dr to L. Macomber & Son
v.183 Recd am't of their account 10. 30 . . . 50 40

v.216 W. T. Russell Dr to Stock No Eleven
v.207 For error in Oil charged Stock
No Eleven pa 585 . . . . 27 .

New Bedford October 1832

v.205 Sundry Acct Dr to Stock N° Twelve

v.216 W. T. Russell

10. 2 For 5 Gall Summer Oil 95¢ 4 75

6 " 2 " Ditto " " 1 90 6 65

.213 Joseph Rotch

7 For 4 Gall Ditto " " 3 80

26 " 5 " Ditto " " 4 75 8 55

v.194 Joseph Dunbar

15 For 5½ Gall Ditto " " 5 23

v.211 James Arnold

21 For 3 Gall Ditto " " 2 85

v.134 Brig Sarah

23 For 10 lbs Sperm Candles 32¢ 3 20

26 48

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v.207 Sundry Acct Dr to Stock N° Eleven

.216 W. T. Russell

2 For 1 Gall Winter Oil 1.10 1 10

20 " 1 " Ditto " " 1 10 2 20

.218 I. R. Anthony

3 For 2 Gall Ditto " " 2 20

25 " 2 " Ditto " " 2 20 4 40

v.189 Lydia Russell

3 For 1 Gall Ditto " " 1 10

23 " 1 " Ditto " " 1 10 2 20

.213 Joseph Rotch

7 For 1 Gall Ditto " 1 10

26 " 1 " Ditto " 1 10 2 20

v.170 W. R. Rotch

15 For 7 Gall Ditto " " 7 70

v.211 James Arnold

21 For 5 Gall Ditto " " 5 50

v.135 Brig Sarah

23 For 1 Gall Ditto " 1 10

25 30

New Bedford November 1832.

v.217 Elephant Oil Dr to Expense Acct
v.214 For 166 bbls for Oil Shipped to
Providence 10mo 30th at 90¢ . . . 149 40

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v. 82 Sundry Accts Dr to Stephen Taber
v.214 Expense Account
For his bill of 6 bbls . . 16 .
v.216 Wm T. Russell
For his a/c transferred . 11 24 7 45 23 45

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v.214 Expense Acct Dr to W.T. Russell
v.216 Pd C. Wood's bill of 6 bbls 11 22 11 88
Capt Hathaway . . Jane Wood . 24 15 53 27 41

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v.216 W.T. Russell Dr to Brig Sarah
v.135 For amt her a/c transferred . . . 4 30

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v.107 Ship Frances Dr to Sundry Accts
v.217 Elephant Oil a/c
1 6mos For 230 bbls Old Casks @1 . . . 230 .
v.214 Expense Account
For 8 bbls Old Casks . @1 . 8 .
" 1 bbl Oil Soap 384 lbs 4¢ . 15 36 23 36
v.205 Stock No Twelve
For 15 Gals Sperm Oil . 95¢ 14 25
" 9 boxes Sperm Candles
weighing 291/4 lbs . 33c 96 11
" 9 boxes for ditto . 25¢ 2 25 112 61
365 97

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v.206 Butler & Allen Dr to Expense Acct
v.214 For 1 bbl Oil Soap 276 lbs 4¢ . 11.14 . . 11 04

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v.157 10 White Gun & Co Dr to
v.216 W.T. Russell.
For amt their acct transferred . . . 14 25

New Bedford November 1832.

.205 Sundry Acct Dr to Stock N° Twelve

11. 7. 189 Lydia Russell.
For 2 Gall Summer Oil .95c 1 90

" 20. 216 W. T. Russell
For 4 Gall ditto " " 3 80

12 3. 218 I. R. Anthony.
For 4 Gall. ditto " " 3 80 9 50

.207. Sundry Acct Dr to Stock N° Eleven

.189 Lydia Russell.
11. 23 For 1 Gall Winter Oil 1.10
" 27 " 1 " ditto " 1.10 2 20

.204 Orville Dewey
11. 8 For 5 Gall ditto " " 5 50

.218 I. R. Anthony
" 13 For 2 Gall ditto 1.10 2.20
12. 3 " 2 " ditto " 2.20 4 40

.216 W. T. Russell
11. 20 For 1 Gall ditto 1.10 1 10

.170 W. R. Rotch.
" 28 For 7 Gall ditto " 7 70

.211 James Arnold
12. 6 For 8 Gall ditto " 8 80 29 70

.214 Expense Acct Dr to Thomas Riddell.
.212 For his bill Potash. 12. 12 " 73 89

.212 Thomas Riddell Dr. to W. T. Russell.
.216 For bal his acct transferred. 12. 12 " 24 91

.205 Stock N° Twelve Dr to Th. Riddell
.212 For 1 bbl Oil charged him by
mistake 3. 30 " 26. 18

New Bedford December 1832.

v.216	W. T. Russell Dr to Butler & Allen			
v.206	For am^{t} their acc^{t} transferred			
	due 11. 1st 1832			183.16
v.190	Elisha Dunbar & Co Dr to			
v.214	Expense Account			
12.14	For 3bbls Oil Soap 375 lbs at 4¢			35..
v.216	W. T. Russell Dr to Ship Francis			
v.107	For am^{t} her acc^{t} transferred			
	due 3. 5th 1833			365 97
v.214	Expense Acc^{t} Dr to W. T. Russell			
v.216	pd Capt Stuart for freight of			
	100 bbls Empty Oil Casks from			
	Providence 12. 17. 1832			6..
v.216	W. T. Russell Dr to Sundry Acc^{ts}			
v.82	W. Rotch Jun^{r}			
	Rec^{d} of him am^{t} of his acc^{t}			
	12. 20. 1832	360		
v.84	William Gifford			
	Rec^{d} of him am^{t} of his acc^{t}	333		6.93
L.198	Stock N^{o} Ten Dr to Profit & Loss			
v.116	Fol bal Stock transferred			24.914.01
v.216	W. T. Russell Dr to David Pierce			
v.185	Rec^{d} am^{t} of his acc^{t} 12. 22 d			1564
v.205	Sundry Acc^{ts} Dr to Stock N^{o} Twelve			
12. 13. 152	Oliver Crocker.			
	For 5 Gall^{s} Summer Oil @ 95¢	4.75		
21.174	Joseph Dunbar.			
	For 5 Gall^{s} ditto	475		9.50

New Bedford. December 1833.

	202	Tobey & Ricketson Dr to.			
	214	Expense Account.			
12	15	For 3660 Oil Soap 9415 lbs 4¢			37.64
	207	Sundry Accts Dr to Stock Nº Eleven			
11	220	Wm Rotch Junr.			
		For 1 Gall Winter Oil		1 10	
	189	Lydia Russell.			
13		For 1 Gall ditto	1.10		
22		1 " ditto	1 10	2 20	
	218	I. R. Anthony			
22		For 8 Gall ditto	1.10	8 80	
	213	Joseph Rotch.			
21		For 5 Galls ditto		5 50	
	170	W. R. Rotch			
24		For 7 Galls ditto		7 70	
	216	W. T. Russell			
25		For 1 Gall ditto		1 10	36 40
	170	W. R. Rotch Dr to Allen Booth.			
	163	For amt his a/c transferred			2 25
	200	W. R. Rotch & Co Dr to.			
		Sundry Accts			
	170	W. R. Rotch.			
		For amt his a/c transferred		94 15	
	218	I. R. Anthony.			
		For ditto ditto		42 60	
	211	Jamed Arnold.			
		For ditto ditto		39 35	176 10
	214	Expense Acct Dr to W. T. Russell.			
	216	P. & C. Dunbar & Co. bill of			
		Sundries 12. 28.			17 75

New Bedford December 1832.

216	W. T. Russell Dr to Sundry Accts				
213	Joseph Rotch				
	For amt his a/c transferred		12.27	42 55	
177	Kollock & Grinnell				
	For amt their a/c transferred			19 95	
192	James M. Grinnell				
	For amt his a/c transferred			5 25	
191	Charles Grinnell				
	For ditto	ditto		8 55	
89	Peleg Clark				
	For ditto	ditto		56 94	
176	Ebenezer Clark				
	For ditto	ditto		29 07	
173	Joseph Taber				
	For ditto	ditto		5 25	
183	Charles R. Pearce				
	For ditto	ditto		25 "	
60	Charles H. Warren				
	For ditto	ditto		22 08	
189	Lydia Russell				
	For amt her a/c	ditto		17 30	
190	Elisha Dunbar & Co.				
	For amt their a/c	ditto		35 "	
152	Olivia Crocker				
	Recd amt of his a/c		28	9 25	
194	Joseph Dunbar				
	Recd ditto			17 86	294 05

216	W. T. Russell Dr to Wm Howland		
85	Recd of him amt of his a/c 12.28		8 90

214	Expense A/c Dr to		
216	W. T. Russell		
	pd Capt West bill of 666 12.21		6 15

New Bedford January 1833

.214	Expense A/c Dr to W. T. Russell.				
.216	pd David Chase bill of Hoops		69 87		
	do . . Trucking		54 76		
	. Ichabod Clapp . . Trucking		75		
	. Billings F. Coy . . Sundries		5 26	130	64
.214	Expense A/c Dr to W. T. Russell.				
.216	pd Wm C. Taber's bill		12		
	" Wharfage bill		1 77		
	" premium Note on Oil		10 "		
	" James Durfee Jun's bill		11 49	23	38
.207	Sundry Acc't Dr to Stock No Eleven.				
.216	W. T. Russell.				
	For 1 Gall Winter Oil	1.17	1 10		
	1 " ditto	2.1	1 10	2	20
.211	James Arnold.				
	For 3 " ditto	1.12	3 30		
	" 8 " ditto	25	8 80	12	10
.213	Joseph Roteh				
	For 5 Gall ditto	17	. .	5	50
.218	F. R. Anthony				
	For 8 Gall ditto	20	. .	8	80
.170	W. R. Roteh.				
	For 7 Gall ditto	2.1	. .	7	70
.220	Lydia Russell				
	For 1 Gall ditto	1.20	1 10		
	" 1 " ditto	26	1 10	2	20
				38	50
.205	Sundry Acc't Dr to Stock No Twelve				
1. 4.216	W. T. Russell.				
	For 5 Gall Summer Oil	95¢	4 75		
16.220	Lydia Russell				
	For 2 " ditto		1 90		
20.152	Oliver Crocker 5 Gall ditto		4 75	11	40

New Bedford Febuary 1833

.203	Ship Orozimbo Dr to Expense Acct		
.214	For 1 bbl Oil Soap 283lbs .4¢	11 32	
	" 1 Cask 4 bbls d 50¢	2 "	13 32
.214	Expense A/c Dr to Ship Orozimbo		
.203	For 1 Cask returned 5 bbls 80¢		4 "
.216	W. T. Rudell Dr to Ship Orozimbo		
.203	For bal of a/c transferred		9 32
.149	Ship Sophia Dr to W. R. Rotch & Co.		
.200	For a/c transferred due 1. 23d 1833		188 75
.214	Expense A/c Dr to W. R. Rotch & Co.		
.200	For 13 mo Interest on joint note to Jamd Arnold to 1. 1. 1833. being the Interest on Said Note for $7.800 the Same Settled by them		509 34
.205	Stock No Twelve Dr to Sundry Accts.		
	For 16 casks Oil credited by Robinson Wooden & Co. by mistake due 5. 28. 1832	864 40	
.200	W. R. Rotch & Co.		
	For 3/4 tht	648 30	
.216	W. T. Rudell		
	For 1/4 th	216 10	864 40
.214	Expense A/c Dr to W. T. Rudell		
.216	p'd F. Taber & Son's bill	2 80	
	" Wharfage at Rotch's Wharf	2 "	
	" R. Williams postage bill	9 97	
	" R. Durfee bal of wages	18 "	
	" postage H. Paxson & Co a/c	75	
	" Mark B. Palmer's bill	9 37	42 89

New Bedford Febuary 1833.

.131	Sundry Acc[t] Dr to Bills Receivable			
.171	For C. S. Mallets Note for		66 92	
	" ditto " "		66 92	
	" ditto " "		66 91	
	" ditto " "		204 85	405 60
.200	W. R. Roteh & Co			
	For 3/4th am[t] rec[d] of Robinson Weeden & Co as a compromide for the above Note[d] due 7. 23d. 1832		289 88	
.216	W. T. Russell.			
	For 1/4th ditto		96 62	
.116	Profit & Lost.			
	For bal: of above note[s]		19 10	405 60
.214	Expende A/c Dr to W. T. Russell.			
.216	Paid Dyer & Richmond's bill		27 95	
	" P. Rodman bill 1 Ton Hoops		120	
	" Moses Labor		25	
	" S. Clapp Trucking		20	
	" John Gilbert Labour		5	
	" for buying Candles		1 29	154 69
.214	Expende A/c Dr to W. T. Russell			
.216	paid R Woodeen & Co a/c 70 Empty Oil Casks			74 83
.200	W. R. Roteh & Co Dr to			
.216	W. T. Russell.			
	For 3/4th of $27 error in charged Stock N[o] Eleven page 585			20 25
.216	W. T. Russell Dr to			
.202	Samuel W. Hawes			
	Rec[d] am[t] of his a/c			7 74

New Bedford March 1833.

.214 Sundry Acc[t] Dr to Expense Acc[t]
.200 W. R. Rotch & Co.
For bal of Interest against them to 3. 1st 272 34
.216 W. T. Russell
For bal of Interest against him to 3mo 1st 382 23 654 57

.200 W. R. Rotch & Co Dr to W. T. Russell.
.216 For am[t] due from W. T. Russell to
W. R. Rotch 3mo 1st 1833 transferred
to equalize his 1/4th of Stock with their
3/4ths 7. 94541

.221 I. H. Bartlett Dr to Stock N[o] Eleven
.207 For 129 boxd Candles made from taught
fresh Sperm weighing 3891/4 lbs @ 209 778 25
8 lbs Candles . . . 1 60
129 boxd for ditto @ 25¢. 32 25 812 10
6mo credit from 2. 11 . . .

.197 Bills Receivable Dr to I. H. Bartlett
.221 For his note dated 3mo 11 at 6mo
for 129 boxd Candles . . . 812 10

.207 Sundry Acc[t] Dr to Stock N[o] Eleven
.194 Joseph Dunbar.
For 5 Gall[s] Winter Oil 2.9. @ 1.10 5 50
.220 Lydia Russell
For 1 Gall ditto . 12. 1.10
" 1 . ditto . 3. 1. 1.10 2 20
.216 W. T. Russell
For 1 Gall ditto . 4. 1 10
.213 Joseph Rotch.
For 5 Gall[s] ditto 2. 16. 5 50
.215 I. R. Anthony
For 8 Gall[s] ditto . 28. 8 80 23. 10

New Bedford March. 1833.

.207 Sundry Acc[t] Dr to. Stock N[o] Eleven.
.211 Sam[l] Arnold
For 8 Gall[s] Winter Oil. 3.8 $1.10 8 80
.170 W. R. Rotch
For 7 Gall[s] ditto .. 14 7 70 16 50

.205 Sundry Acc[t] Dr to. Stock N[o] Twelve.
.216 W. T. Russell.
For 5 Gall[s] Summer Oil. 95¢ 4 75
.191 Charles Grinnell
For 8 Gall[s] ditto . . 7 60 12 35

.216 W. T. Russell Dr to. Orville Dewey
.204 Rec[d] am[t] of his a/c . 3 mo 27 . . 38.

.207 Sundry Acc[t] Dr to. Stock N[o] Eleven
.218 Joseph Rotch
3. 19. For 6 Gall[s] Winter Oil @ 1.10 . . 6 60
.220 Lydia Russell
3. 19. For 1 Gall ditto . . 1 10
" 29 " 1 " ditto . . 1 10
4. 17 " 1 " ditto . . 1 10 3 30
.216 W. T. Russell
3. 28 For 1 Gall ditto . . 1 10
4. 15 " 5½ " ditto . . 6 05 7 15
.194 Joseph Dunbar
4. 2 For 5 Gall[s] ditto 5 50
.218 I. R. Anthony
4. 14 For 5 Gall[s] ditto . . 5 50
28 05

.205 Sundry Acc[t] Dr to Stock N[o] Twelve
.216 W. T. Russell.
4. 17 For 5 Gall[s] Sum[r] Oil .95¢ 4 75
4. 14 .218 I. R. Anthony For 5 ditto . 4 75
2. 19 .220 Lydia Russell For 3¾ lbs Candles 33¢ 1 24 10 74

New Bedford April 1833.

.214	Expense Acct Dr to Ship Corinth			
.213	For 2 casks 11½ bbls @ $1			11 50
.152	Oliver Crocker Dr to Stock No Twelve			
.205	For 5 Galls Summer Oil 4.19. 95			4 75
.214	Sundry Accts Dr to Expense Account			
.213	Joseph Rotch			
	For 1 bbl Oil Soap 320			
	32=288 lbs @		11 52	
.202	Tobey & Ricketson			
	For 2 bbls Oil Soap 550 nt lbs @		22 00	33 52
.135	Brig Sarah Dr to Stock No Twelve			
.205	For 5 Galls Summer Oil 4. 20c 95			4 75
.216	W. T. Russell Dr to Estate of W. Russell Junr			
.71	For bal of a/c transferd 4.23			3 32
.216	W. T. Russell Dr to Bills Receivable			
.197	For Ivory H. Bartlett's Note dated			
	2 mo 11th at 6 mo for			812 18
.200	W. R. Rotch & Co Dr to Brig Sarah			
.135	For amt her a/c transferred 4. 20			4 75
.216	W. T. Russell Dr to Richard Williams			
.219	Rec'd amt of his a/c 5.24			26 "
.205	Sundry Accts Dr to Stock No Twelve			
.178	W. R. Rotch			
	For 7 Galls Summer Oil 5.21. 95		6 65	
.213	Joseph Rotch			
	For 5 Galls ditto " 22 "		4 75	11 40

New Bedford June 1833

.216 W. T. Russell Dr to Stock No Eleven
.207 For 1 Gall Winter Oil . 5 mo 10 . . 1 10

.205 Sundry Accts Dr to Stock No Twelve
.220 Sydia Russell
For 2 Gallons Summer Oil 5.10. 95c 1 90 1 90

.218 S. R. Anthony Dr to Stock No Eleven
.207 For 4 Gals Winter Oil 5. 20. $1.10 . . 4 40

.221 Laurence Grinnell Dr to Expense Acct
.214 For 13 Empty Oil casks
64 bbls & 24 Galls $1 . . 64 76

.216 W. T. Russell Dr to Laurence Grinnell
221 Recd amt of his a/c . . 6 mo 25th . . 64 76

.219 Sord & Vickery Dr to Expense Acct
.214 For Interest on their a/c . . . 1 84

.216 W. T. Russell Dr to Sord & Vickery
.219 Recd their check on the Cohannet
Bank Taunton for bal of a/c 7 Mo 9th . . 54 49

.197 Bills Receivable Dr to Expense Acct
.214 For Alfred Gibbs & Co's Note dated
6 mo 29th at 60 ds for 120 bbls & 7 Gals
Empty Oil Casks at $1 pr bbl 120 22
and 63 ds Interest on $120.22 1 26 121 48
for Ship Hibernia

.216 W. T. Russell Dr to Bills Receivable
.197 For Alfred Gibbs & Co's Note
dated 6 mo 29th at 60 days for . . 121 48

New Bedford September 1832.

.220 Sydia Russell Dr to Stock No Eleven
.207 For 1 Gall Winter Oil . 6mo 25¢ . . 1 10

.205 Sundry Accts Dr to Stock No Twelve
.222 Wm L. Russell
For 5 Galls Summer Oil 7mo 6. 95¢ . . 4 75
.213 Joseph Potter
For 6 Galls ditto . 18 . 5 70
" 6 " ditto . 27 . 5 70 11 40
.222 W. T. Russell
For 5 " ditto 4 75
30 90

.222 W. T. Russell Dr to Stock No Eleven
.207 For 1 Gall Winter Oil . . . 1 10

.222 W. T. Russell Dr to Stock No Twelve
.205 For 6 Galls Sumr Oil at 95¢ . 5 70
Sold William Hathaway p. 16

.205 Sundry Accts Dr to Stock No Twelve
.220 Sydia Russell
For 3 Galls Summer Oil 95¢ 8mo 20 1 90
" 1 " Winter do . " . 1 10
1 " do do p. 10 1 10 4 10
.221 Potter & Allen
For 3 Casks Summer Oil 28 " "
72
26
126
Spm
Wants 1½ = 134½ @ 95¢ 118 27
3 Cask do 32½
31½
64
Wants 1 = 63 Galls @ 90¢ 56 70 17 97
.170 W. R. Potter
For 6 Galls Winter Oil 1 10 @ 26 . . 6 60
185 67

New Bedford September 1833.

.205 Sundry Acc[t] Dr to Stock N[o] Twelve

.222 W. T. Russell

For 5 Gall[s] Summer Oil	959	9.10	4 75
1 " Winter do	"	"	1 10
1 lb Candles for T. Sowrett	"	"	35 — 6 20

.212 Joseph Rotch

For 7 Gall[s] Summer Oil	959	9.20	6 65

.152 Oliver Crocker

For 5 " ditto	"	"	4 75
			17 60

.217 Elephant Oil Dr to Expense acc[t]

.214 For 1046 for Oil Sold W. D. Thompson 9 "

" 30 " " " Ship[a] N. Cross 909 27 — 36 "

.170 W. R. Rotch Dr to Stock N[o] Twelve

.205 For 6 Gall[s] Winter Oil 11 2. 1.10 6 60

.217 Elephant Oil Dr to Expense acc[t]

.214 For 9 bbls for Oil Sold M & J. 11. 1.90c 8 10

.205 Sundry Acc[t] Dr to Stock N[o] Twelve

.212 Joseph Rotch

For 7 Gall[s] Sum[r] Oil	954.	11 mo.	6 65
" 5 " Winter	1. 10.	12.24	5 50 — 12 15

.219 I. R. Anthony.

For 4 Gall[s] Winter Oil	1.10.	11 mo.	4 40
" 4 " do	"	12.23	4 40
" 4 " Sum[r]	959	"	3 80 — 12 60

.220 Lydia Russell.

For 2 " Sum[r] Oil	959	11 mo.	1 90
" 2 " Winter	1.10	"	2 20
" 1 " do	"	12. 6	1 10
" 1 " do	"	12.24	1 10
" 2 " Sum[r]	"	959	1 90 — 8 20
			32 95

New Bedford December 1833

.205 Sundry Acc[t] Dr to Stock N[o] Twelve.

.222 W. T. Russell.

For 5 Gall[s] Sum[r] Oil	959	11 mo.		475	
" 1 " Winter	"	1.10	"	110	
" 2 " Sum[r]	"	959	12. 5	190	
" 1 " Winter	"	1.10	"	110	
" 5 " Sum[r]	"	959	" 12	475	
" 1 " do for Lorenzo Stone				95	1455

.152 Oliver Crocker.

For 5 Gall[s] Sum[r] Oil	959	11.28			475

.211 James Arnold.

For 9 " Winter	"	$1.10	" 29		990

.194 Joseph Dunbar.

For 5 " do	"	"	" 30		550

.220 W. Rotch Jr[r].

For 14 " Sum[r]	"	959	12.20		1330
					$ 4800

.205 Sundry Acc[t] Dr to Stock N[o] Twelve

.222 Wm T. Russell.

For 1 Gall Winter Oil		1221			110

.220 Sydna Russell.

For 1 " do	"		1.4	110	
" 2 lbs Candles			" 9	70	180

.170 W. R. Rotch

For 7 Gall. Winter Oil	$1.10	"			770

.211 James Arnold.

For 9 "	ditto	"	10		990

.218 I. R. Anthony

For 4 "	ditto	"	15		440

.152 Oliver Crocker.

For 5 "	Sum[r] Oil	959	"		475

.212 Joseph Rotch

For 6 "	do	"	18		570
					3535

New Bedford January 1834.

.222 W. T. Russell Dr to Stock No 12.
.222 For Oil remaining of Stock No 12
Say 94½ Galls 85¢ . . . 80 32

.200 W. R. Rotch & Co. Dr to Sundry Accts
.211 Jamel Arnold.
For amt of his a/c transferred . 40 70
.218 I. R. Anthony.
For amt . do do . . 49 25
.170 W. R. Rotch
For amt . do do . . 42 95 132 90

.222 W. T. Russell Dr to Sundry Accts
.191 Charles Grinnell.
For amt of his a/c transferred . 7 60
.202 Tobey & Ricketson
For amt of their . ditto . . 59 64
.222 Potter & Allen
For amt of do . . ditto . . 174 97
.213 Joseph Rotch.
For amt of his . ditto . 69 77
.220 Lydia Russell
For amt of her . ditto . 27 94 339 92

.222 W. T. Russell Dr to.
.140 . Adventure to Marseilles
For nt proceeds 230 boxes Spermaceti
Cake Sent to Marseilles in May
1827 by Fish Grinnell & Co consigned
to Aubrud Brothers & Co remitted
to Paris to the Credit of
Grinnell Minturn & Co due 12/31 . . 3022 95

New Bedford Febuary 1834.

.222	W. J. Russell Dr to Sundry Acc[t]			
.152	Oliver Crocker			
	Rec[a] of him bal of a/c	2 m. 14	23 75	
.220	W. Rotch Jr.			
	Rec[a] of ditto		14 40	38 15
.217	Elephant Oil a/c Dr to.			
.214	Offende a/c			
	For am[t] pd Peleg Crocker N. Read			
	J. Sowed R. Burfe & W. Remmi-			
	-ngton for labor on Elephant Oil			
	due 1 m. 1 1833			573 03
.200	W. R. Rotch & C. Dr to			
.140	Adventure to Hamburg			
	For n[t] proceeds Sales of 70 bo[ls]			
	refined Spermaceti Sent to			
	Hamburg due 1 m. 20.			635 60
.203	Ship Orozimbo Dr to W. J. Russell			
.222	For bal of a/c transfred 1 1			11 50
.222	W. J. Russell Dr to Elephant Oil a/c			
.217	For bal[e] of a/c transferred due 1 1833			754 12
.214	Offende a/c Dr to W. R. Rotch & C.			
.200	For bill tant pr[d] bagging due 11/1832			14 50
.214	Sundry Acc[t] Dr to Offende a/c			
.200	W. R. Rotch & C.			
	For bal of Interest to 3 m. 20		7 16	
.222	W. J. Russell			
	For bal of do " " "		9505	19 I 21 / 102 21

New Bedford March 1834.

.214	Expense acct Dr to W. T. Russell			
.222	pd N. Read wages	20	"	
	my Services manufacturing Stock No 12	317	"	
	W. Coffin for Candle boxes	32	25	
	Howland & Hussey bill of paper	71	88	
	postage bill	11	72	
	W. Russell Jr bill of painting	12	46	
	Capt Shepherd's bill	12	"	
	B. Coombs & Co bill of Hhs	3	75	
	W. Hull " " do	27	30	
	postage bills	7	15	
	ditto	13	62	
	Campbell & Hawes bill of packing	3	58	
	Thomas Sowle at Sundry times	131	75	
	postage bill	5	07	
	C. Dunbar & Co.	2	09	
	Davis Chase	1		
	James Durfee Jr	26	74	
	bill Trucking		45	
	C. & C. Morgan's bill of paper	24	25	
	Thomas Tripp wages	51	87	
	N. Read wages	14	75	795 68
.222	W. T. Russell Dr to			
.214	Expense a/c			
	For Old Hoops Sold J. Durfee Jr			40 25
.224	W. T. Rotch & Co. Dr to			
.222	W. T. Russell.			
	For amt due from W. T. Russell to W. T. Rotch & Co. 3 mo. 20. 1834. transferred to equalize his 1/4 th of Stock with them 3/4 ths.			3369 89

.222 W. T. Russell Dr. to Alden Bradford
.190 received of him balance of a/c . . . 2 "

.222 William T. Russell Dr. to Thos. A. Green
.215 received of him bal. of a/c . 5/6 1 "

.206 W. Ames Dr. to Wm. T. Russell
.222 Paid him bal. of Acct. 10mo 1836 . . 2 20

.222 Wm. T. Russell Dr. to Tos. Dunbar
.194 Received of him bal of a/c 11mo 27 1836 16 50

.222 Wm. T. Russell Dr. to David D. Delano
.210 Received (Cash) his Acct. dated 4mo 1-1832 12 72

.125 Bills Payable Dr to Sundry Accounts
1836. Jan 1. For W. R. Rotch & Co's note
of this date. W. T. Russell as security
to James Arnold with Interest annually
for 3/4 an. joint note to him given up 3850 —
for W. T. Russell's note of this date
for 1/4 2d an. . . . . 1950 — 7800 —

.224 W. R. Rotch & Co
For 3/4 above . . . . . 3850 —

.232 W. T. Russell
For 1/4 above . . . . . 1950 — 7800 —

W. T. Russell Dr to Nail Taber
.13 Rec'd of him bal. of a/c 9mo 27. 1837 . . 14 29